

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA  
*ex rel.* JAMES A. STOLTZ

Plaintiffs,

v.

ABSARAKA COOP. TEL. CO.;  
ACCIPITER COMMUNICATIONS, INC.;  
ACE TEL. ASSN.; ACE TELEPHONE  
ASSOCIATION; ACE TELEPHONE  
COMPANY OF MICHIGAN, INC.; ACS  
OF ALASKA, INC.; ACS OF  
ANCHORAGE, INC.; ACS OF  
FAIRBANKS, INC.; ACS OF THE  
NORTHLAND, INC./ACS HOLDINGS,  
INC.; ADAK EAGLE ENTERPRISES,  
LLC D/B/A ADAK TELEPHONE  
UTILITY; ADAMS TELEPHONE CO-  
OPERATIVE; AGATE MUTUAL  
TELEPHONE COOPERATIVE  
ASSOCIATION; ALASKA TELEPHONE  
COMPANY; ALBANY MUTUAL  
TELEPHONE ASSOCIATION; ALBION  
TEL. CO. D/B/A ATC  
COMMUNICATIONS; ALENCO  
COMMUNICATIONS INC.; ALHAMBRA-  
GRANTFORK TELEPHONE COMPANY;  
ALL WEST COMMUNICATIONS, INC.;  
ALLBAND COMMUNICATIONS  
COOPERATIVE; ALLENDALE TEL. CO.;  
ALLIANCE COMMUNICATIONS  
COOPERATIVE, INC. (BALTIC AND  
SPLITROCK DIVISIONS); ALLTEL  
ALABAMA, INC.; ALLTEL ARKANSAS,  
INC.; ALLTEL CAROLINA, INC.; ALLTEL  
CORPORATION; ALLTEL FLORIDA,  
INC.; ALLTEL GEORGIA, INC.; ALLTEL  
KENTUCKY, INC.; ALLTEL  
MISSISSIPPI, INC.; ALLTEL MISSOURI,  
INC.; ALLTEL MISSOURI, INC.; ALLTEL  
MISSOURI, INC.; ALLTEL NEW YORK,

Civil Action No.

**CONTINUING TO BE FILED  
UNDER SEAL PURSUANT TO  
31 U.S.C. §3730(b)(2) AND THE  
JUNE 25, 2008 ORDER OF THE  
HON. JOSEPH A. GREENAWAY, JR.,  
JUDGE, U.S. DISTRICT COURT**

**DO NOT PLACE IN PRESS BOX  
DO NOT ENTER ON PACER**

**FIRST AMENDED  
FALSE CLAIMS ACT COMPLAINT  
AND DEMAND FOR JURY TRIAL**

INC.; ALLTEL OKLAHOMA, INC.; :  
 ALLTEL PENNSYLVANIA, INC.; ALLTEL :  
 PENNSYLVANIA, INC.; ALLTEL SOUTH :  
 CAROLINA, INC.; ALMA :  
 COMMUNICATIONS COMPANY DBA :  
 ALMA TELEPHONE COMPANY; ALMA :  
 TELEPHONE COMPANY, INC.; ALPINE :  
 COMMUNICATIONS, L.C.; AMELIA :  
 TEL. CORP.; AMELIA TELEPHONE :  
 CORPORATION; AMERICAN SAMOA :  
 TELECOMMUNICATIONS AUTHORITY; :  
 AMERY TELCOM, INC.; AMHERST :  
 TELEPHONE COMPANY; ANDREW :  
 TEL. CO. INC.; ARAPAHOE :  
 TELEPHONE COMPANY; ARCADIA :  
 TEL. CO.; ARCADIA TEL. COOP.; :  
 ARCADIA TELEPHONE COMPANY; :  
 ARCTIC SLOPE TEL. ASSN. COOP. :  
 INC.; ARDMORE TELEPHONE :  
 COMPANY INCORPORATED; :  
 ARIZONA TEL. CO.; ARKANSAS :  
 TELEPHONE COMPANY, INC.; :  
 ARKWEST COMMUNICATIONS, INC.; :  
 ARLINGTON TELEPHONE COMPANY; :  
 ARMOUR INDEPENDENT TELEPHONE :  
 CO.; ARMSTRONG TEL. CO. - NY; :  
 ARMSTRONG TEL. CO. - PA; :  
 ARMSTRONG TEL. CO. NORTH; :  
 ARMSTRONG TEL. CO. OF :  
 MARYLAND; ARMSTRONG :  
 TELEPHONE COMPANY NORTH; :  
 ARMSTRONG TELEPHONE :  
 COMPANY; ARMSTRONG :  
 TELEPHONE COMPANY-NORTHERN :  
 DIVISION; ARROWHEAD :  
 COMMUNICATIONS CORPORATION; :  
 ARTHUR MUTUAL TEL. CO; ARVIG :  
 TELEPHONE COMPANY; ASOTIN :  
 TELEPHONE COMPANY; ATKINS TEL. :  
 CO. INC.; ATLANTIC TELEPHONE :  
 MEMBERSHIP CORPORATION; ATLAS :  
 TEL. CO. BIG CABIN OK ; AYERSVILLE :  
 TEL. CO.; AYRSHIRE FARMERS :  
 MUTUAL TEL. CO.; BACA VALLEY :  
 TELEPHONE COMPANY, INC.; :  
 BADGER TELECOM, LLC; BALDWIN :

NASHVILLE TEL. CO. INC.; BALDWIN :  
 TELECOM, INC.; BALLARD RURAL :  
 TELEPHONE COOPERATIVE :  
 CORPORATION, INC.; BARAGA :  
 TELEPHONE COMPANY; :  
 BARNARDSVILLE TEL. CO.; :  
 BARNARDSVILLE TELEPHONE :  
 COMPANY; BARNES CITY COOP. TEL. :  
 CO.; BARRY COUNTY TELEPHONE :  
 COMPANY; BASCOM MUTUAL TEL. :  
 CO.; BAY SPRINGS TEL. CO. INC.; :  
 BAY SPRINGS TELEPHONE :  
 COMPANY, INC.; BAYLAND :  
 TELEPHONE, INC.; BEAR LAKE :  
 COMMUNICATIONS ; BEAVER CREEK :  
 COOPERATIVE TELEPHONE :  
 COMPANY; BEAVER CREEK :  
 TELEPHONE COMPANY DBA :  
 TIMBERLINE TELECOM; BEEHIVE :  
 TELEPHONE CO. INC., NEVADA; :  
 BEEHIVE TELEPHONE COMPANY, :  
 INC. (UTAH); BEGGS TELEPHONE :  
 COMPANY, INC.; BEK :  
 COMMUNICATIONS COOPERATIVE; :  
 BELLSOUTH TELECOMMUNICATIONS :  
 INC.; BELMONT TELEPHONE :  
 COMPANY; BEN LOMAND RURAL :  
 TELEPHONE COOPERATIVE, INC.; :  
 BENKELMAN TELEPHONE COMPANY, :  
 INC.; BENTLEYVILLE :  
 COMMUNICATIONS CORP DBA THE :  
 BENTLEYVILLE TEL CO SOUTH; :  
 BENTON COOPERATIVE TELEPHONE :  
 COMPANY; BENTON RIDGE TEL. CO.; :  
 BERESFORD MUNICIPAL TEL. CO.; :  
 BERGEN TEL. CO. ; BERKSHIRE TEL. :  
 CO. SOUTH; BERKSHIRE TELEPHONE :  
 CORPORATION; BERNARD TEL. CO. :  
 INC.; BETTLES TEL. CO.; BIG BEND :  
 TELEPHONE COMPANY, INC.; BIG :  
 SANDY TELECOM, INC.; BIG SANDY :  
 TELECOM, INC.; BIJOU TELEPHONE :  
 CO-OP ASSOCIATION, INC.; BIXBY :  
 TELEPHONE CO.; BLACK EARTH :  
 TELEPHONE COMPANY, LLC; :  
 BLACKDUCK TEL. CO.; BLACKDUCK :

TELEPHONE COMPANY; BLACKFOOT :  
 TELEPHONE COOPERATIVE, INC.; :  
 BLAIR TELEPHONE COMPANY; :  
 BLANCA TEL. CO.; BLANCHARD TEL. :  
 ASSN. INC.; BLEDSOE TELEPHONE :  
 COOPERATIVE CORPORATION; :  
 BLOOMER TELEPHONE COMPANY; :  
 BLOOMINGDALE HOME TELEPHONE :  
 COMPANY, INC.; BLOOMINGDALE :  
 TELEPHONE COMPANY, INC.; :  
 BLOSSOM TEL. CO. BLOSSOM TX ; :  
 BLOUNTSVILLE TEL. CO. INC.; BLUE :  
 EARTH VALLEY TEL. CO.; BLUE :  
 RIDGE TELEPHONE COMPANY; BLUE :  
 RIDGE TELEPHONE COMPANY; BLUE :  
 VALLEY TELE-COMMUNICATIONS, :  
 INC.; BLUFFTON TELEPHONE CO., :  
 INC.; BONDUEL TELEPHONE :  
 COMPANY, LLC; BORDER TO :  
 BORDER COMMUNICATIONS; BPM, :  
 INC.; BPS TELEPHONE COMPANY; :  
 BRANDENBURG TELEPHONE :  
 COMPANY 200 TELCO DRIVE; :  
 BRANTLEY TEL. CO. INC.; BRAZORIA :  
 TELEPHONE COMPANY; BRAZOS :  
 TEL. COOP. INC.; BRAZOS :  
 TELECOMMUNICATIONS, INC.; :  
 BRED A TELEPHONE CORP.; :  
 BRETTON WOODS TELEPHONE :  
 COMPANY, INC.; BRIDGE WATER :  
 TELEPHONE CO.; BRIDGEWATER- :  
 CANISTOTA INDEPENDENT :  
 TELEPHONE COMPANY; BRINDLEE :  
 MOUNTAIN TEL. CO.; BRINDLEE :  
 MOUNTAIN TELEPHONE COMPANY :  
 "DIVISION OF OTELCO TELEPHONE :  
 LLC"; BRISTOL BAY TELEPHONE :  
 COOPERATIVE, INC.; BROOKLYN :  
 MUTUAL TELECOMMUNICATIONS :  
 COOPERATIVE; BRUCE TEL. CO. INC.; :  
 BRUCE TELEPHONE COMPANY, INC.; :  
 BUCKLAND TELEPHONE COMPANY; :  
 BUFFALO VALLEY TEL. CO.; BUGGS :  
 ISLAND TELEPHONE CO-OPERATIVE; :  
 BULLOCH COUNTY RURAL TEL. :  
 COOP. INC.; BURKE'S GARDEN TEL. :

CO. INC.; BURLINGTON, BRIGHTON & :  
 WHEATLAND TELEPHONE COMPANY, :  
 LLC; BUSH-TELL, INCORPORATED :  
 ANIAK AK 99557; BUTLER TEL. CO. :  
 INC.; BUTLER TELEPHONE :  
 COMPANY, INC.; BUTLER-BREMER :  
 MUTUAL TEL. CO.; CALAVERAS :  
 TELEPHONE COMPANY; CALHOUN :  
 CITY TEL. CO. INC.; CALHOUN CITY :  
 TELEPHONE COMPANY, INC.; :  
 CALLAWAY TEL. EXCH. ; CAL-ORE :  
 TELEPHONE CO.; CAMBRIDGE TEL. :  
 CO.; CAMBRIDGE TEL. CO. INC.; :  
 CAMBRIDGE TELEPHONE COMPANY; :  
 CAMDEN TEL. & TEL. CO. INC.; :  
 CAMDEN TEL. CO. INC.; CAMERON :  
 TELEPHONE COMPANY, LLC; :  
 CAMPTI-PLEASANT HILL TEL. CO.; :  
 CAMPTI-PLEASANT HILL TELEPHONE :  
 COMPANY, INC.; CANADIAN VALLEY :  
 TELEPHONE CO.; CANBY :  
 TELEPHONE ASSOCIATION; CANNON :  
 VALLEY TELECOM INC.; CANNON :  
 VALLEY TELECOM, INC.; CAP ROCK :  
 TELEPHONE COOPERATIVE, INC.; :  
 CARNEGIE TELEPHONE COMPANY, :  
 INC.; CAROLINA TEL. & TEL. CO.; :  
 CARR TEL. CO.; CASCADE :  
 COMMUNICATIONS COMPANY; :  
 CASCADE UTILITIES, INC.; CASEY :  
 MUTUAL TELEPHONE COMPANY; :  
 CASS COUNTY TELEPHONE :  
 COMPANY; CASS TELEPHONE :  
 COMPANY; CASSADAGA TEL. CORP.; :  
 CASTLEBERRY TEL. CO. INC.; :  
 CENTER JUNCTION TEL. CO.; :  
 CENTRAL ARKANSAS TEL. COOP. :  
 INC.; CENTRAL MONTANA :  
 COMMUNICATIONS, INC.; CENTRAL :  
 OKLAHOMA TELEPHONE CO.; :  
 CENTRAL SCOTT TELEPHONE :  
 COMPANY; CENTRAL STATE :  
 TELEPHONE COMPANY, LLC; :  
 CENTRAL TEL. CO. - NEVADA; :  
 CENTRAL TEL. CO. OF NC; CENTRAL :  
 TEL. CO. OF TEXAS; CENTRAL TEL. :

CO. OF VIRGINIA; CENTRAL :  
 TELEPHONE COMPANY OF VIRGINIA; :  
 CENTRAL TEXAS TELEPHONE CO- :  
 OP. INC.; CENTRAL UTAH :  
 TELEPHONE, INC.; CENTURY TEL. OF :  
 NORTH LOUISIANA, LLC; CENTURY :  
 TELEPHONE OF NORTHERN :  
 MICHIGAN, INC.; CENTURYTEL :  
 MIDWEST-MICHIGAN, INC.; :  
 CENTURYTEL OF ADAMSVILLE, INC.; :  
 CENTURYTEL OF ALABAMA, LLC :  
 (NORTHERN); CENTURYTEL OF :  
 ALABAMA, LLC (SOUTHERN); :  
 CENTURYTEL OF ARKANSAS, INC.; :  
 CENTURYTEL OF CENTRAL :  
 ARKANSAS, LLC ; CENTURYTEL OF :  
 CENTRAL INDIANA INC.; :  
 CENTURYTEL OF CENTRAL :  
 LOUISIANA, LLC; CENTURYTEL OF :  
 CENTRAL WISCONSIN, LLC; :  
 CENTURYTEL OF CHATHAM, LLC; :  
 CENTURYTEL OF CHESTER, INC.; :  
 CENTURYTEL OF CLAIBORNE, INC.; :  
 CENTURYTEL OF COLORADO, INC.; :  
 CENTURYTEL OF COWICHE, INC.; :  
 CENTURYTEL OF EAGLE, INC.; :  
 CENTURYTEL OF EAGLE, INC.; :  
 CENTURYTEL OF EAST LOUISIANA, :  
 LLC; CENTURYTEL OF EASTERN :  
 OREGON, INC.; CENTURYTEL OF :  
 EVANGELINE, LLC; CENTURYTEL OF :  
 FAIRWATER-BRANDON-ALTO, LLC ; :  
 CENTURYTEL OF FORESTVILLE, LLC; :  
 CENTURYTEL OF IDAHO, INC.; :  
 CENTURYTEL OF INTER ISLAND, :  
 INC.; CENTURYTEL OF LAKE DALLAS, :  
 INC.; CENTURYTEL OF LARSEN- :  
 READFIELD, LLC; CENTURYTEL OF :  
 MICHIGAN, INC.; CENTURYTEL OF :  
 MINNESOTA, INC.; CENTURYTEL OF :  
 MISSOURI, LLC (BELLE-HERMAN); :  
 CENTURYTEL OF MISSOURI, LLC :  
 (CENTRAL); CENTURYTEL OF :  
 MISSOURI, LLC (SOUTHERN); :  
 CENTURYTEL OF MISSOURI, LLC :  
 (SOUTHWEST); CENTURYTEL OF :

MONROE COUNTY, LLC; :  
 CENTURYTEL OF MONTANA, INC.; :  
 CENTURYTEL OF MOUNTAIN HOME, :  
 INC.; CENTURYTEL OF NORTH :  
 LOUISIANA, LLC; CENTURYTEL OF :  
 NORTH MISSISSIPPI, INC.; :  
 CENTURYTEL OF NORTHERN :  
 WISCONSIN, LLC; CENTURYTEL OF :  
 NORTHWEST ARKANSAS, LLC - :  
 RUSSELLVILLE MONROE LA ; :  
 CENTURYTEL OF NORTHWEST :  
 ARKANSAS, LLC - SILOAM SPRINGS; :  
 CENTURYTEL OF NORTHWEST :  
 LOUISIANA, INC.; CENTURYTEL OF :  
 NORTHWEST WISCONSIN, LLC; :  
 CENTURYTEL OF ODOM, INC.; :  
 CENTURYTEL OF OHIO, INC.; :  
 CENTURYTEL OF OOLTEWAH- :  
 COLLEGEDALE, INC.; CENTURYTEL :  
 OF OREGON, INC.; CENTURYTEL OF :  
 PORT ARANSAS, INC.; CENTURYTEL :  
 OF POSTVILLE, INC.; CENTURYTEL :  
 OF REDFIELD, INC.; CENTURYTEL OF :  
 RINGGOLD, LLC; CENTURYTEL OF :  
 SAN MARCOS, INC.; CENTURYTEL OF :  
 SOUTH ARKANSAS, INC.; :  
 CENTURYTEL OF SOUTHEAST :  
 LOUISIANA, LLC; CENTURYTEL OF :  
 SOUTHERN WISCONSIN, LLC; :  
 CENTURYTEL OF SOUTHWEST :  
 LOUISIANA, LLC; CENTURYTEL OF :  
 SOUTHWEST, INC.-AZ; CENTURYTEL :  
 OF SOUTHWEST, INC.-NM; :  
 CENTURYTEL OF THE GEM STATE, :  
 INC.; CENTURYTEL OF THE :  
 MIDWEST-KENDALL, LLC; :  
 CENTURYTEL OF THE MIDWEST- :  
 WISCONSIN, LLC; CENTURYTEL OF :  
 THE MIDWEST-WISCONSIN, :  
 LLC/CASCO; CENTURYTEL OF THE :  
 MIDWEST-WISCONSIN, LLC/CENCOM; :  
 CENTURYTEL OF THE MIDWEST- :  
 WISCONSIN, LLC/NORTHWEST; :  
 CENTURYTEL OF THE MIDWEST- :  
 WISCONSIN, LLC/PLATTEVILLE; :  
 CENTURYTEL OF THE MIDWEST- :

WISCONSIN, LLC/THORP; :  
 CENTURYTEL OF THE MIDWEST- :  
 WISCONSIN, LLC/WAYSIDE; :  
 CENTURYTEL OF THE SOUTHWEST, :  
 INC.; CENTURYTEL OF UPPER :  
 MICHIGAN, INC.; CENTURYTEL OF :  
 WASHINGTON, INC.; CENTURYTEL :  
 OF WISCONSIN, LLC; CENTURYTEL :  
 OF WYOMING, INC.; CHAMPAIGN TEL. :  
 CO.; CHAMPLAIN TEL. CO.; :  
 CHARITON VALLEY TELEPHONE :  
 CORPORATION; CHATHAM TEL. CO.; :  
 CHATHAM TELEPHONE COMPANY; :  
 CHAUTAUQUA & ERIE TEL. CORP.; :  
 CHAZY AND WESTPORT TELEPHONE :  
 CORPORATION; CHEQUAMEGON :  
 COMMUNICATIONS COOPERATIVE, :  
 INC.; CHEROKEE TELEPHONE :  
 COMPANY; CHESNEE TELEPHONE :  
 COMPANY, INCORPORATED; :  
 CHESTER TEL. CO.; CHEYENNE :  
 RIVER SIOUX TRIBE TELEPHONE :  
 AUTHORITY; CHIBARDUN :  
 TELEPHONE COOPERATIVE, INC.; :  
 CHICKAMAUGA TELEPHONE :  
 CORPORATION; CHICKASAW :  
 TELEPHONE COMPANY; :  
 CHILLICOTHE TEL. CO.; CHINA :  
 TEL.CO.; CHINA TELEPHONE :  
 COMPANY; CHIPPEWA COUNTY :  
 TELEPHONE COMPANY; CHOCTAW :  
 TEL. CO.; CHOUTEAU TEL. CO.; :  
 CHOUTEAU TELEPHONE COMPANY; :  
 CHRISTENSEN COMMUNICATIONS :  
 COMPANY; CHUGWATER TEL. CO.; :  
 CHURCHILL COUNTY TEL. DBA CC :  
 COMMUNICATIONS; CIMARRON TEL. :  
 CO.; CIMARRON TELEPHONE CO.; :  
 CINCINNATI BELL-KY; CINCINNATI :  
 BELL-OHIO; CIRCLE UTILITIES; :  
 CITIZENS MUTUAL TELEPHONE :  
 COMPANY; CITIZENS TEL CO OF THE :  
 VOL ST DBA FRONTIER COMM VOL :  
 ST; CITIZENS TEL. CO.; CITIZENS :  
 TEL. CO. INC.; CITIZENS TEL. CO. OF :  
 CA, INC. DBA FRONTIER COMM OF :



CA; CITIZENS TEL. CO. OF :  
 KECKSBURG; CITIZENS TEL. CO. OF :  
 NE LLC DBA FRONTIER COMM. OF :  
 NE; CITIZENS TEL. CO. OF WV DBA :  
 FRONTIER COMM OF WV; CITIZENS :  
 TEL. CORP. - WARREN; CITIZENS :  
 TELECOMM CO. OF TUOLUMNE DBA :  
 FRONTIER COMM. CITIZENS :  
 TELECOMM OF GOLDEN ST DBA :  
 FRONTIER COMM. GOLDEN ST; :  
 CITIZENS TELECOMM OF OREGON :  
 DBA FRONTIER COMM. OF OR; :  
 CITIZENS TELECOMM OF TN, LLC :  
 DBA FRONTIER COMM. OF TN, LLC; :  
 CITIZENS TELECOMM OF UT DBA :  
 FRONTIER COMM OF UT; CITIZENS :  
 TELECOMM OF WHITE MOUNTAINS :  
 DBA FRONTIER COMM.; CITIZENS :  
 TELECOMM. CO. OF IDAHO DBA :  
 FRONTIER COMM OF ID; CITIZENS :  
 TELECOMM. CO. OF IL DBA :  
 FRONTIER CITIZENS OF IL; CITIZENS :  
 TELECOMM. OF MN, LLC DBA :  
 FRONTIER CITIZENS COMM-MN; :  
 CITIZENS TELECOMM. OF MT DBA :  
 FRONTIER COMM. OF MONTANA; :  
 CITIZENS TELECOMM. OF NEVADA :  
 DBA FRONTIER COMM. OF NV; :  
 CITIZENS TELECOMM. OF NEW YORK :  
 DBA FRONTIER COMM. OF NY; :  
 CITIZENS TELECOMMUNICATIONS :  
 COMPANY OF WEST VIRGINIA; :  
 CITIZENS TELEPHONE COMPANY; :  
 CITIZENS TELEPHONE COMPANY OF :  
 HAMMOND, NEW YORK, INC.; :  
 CITIZENS TELEPHONE CO- :  
 OPERATIVE; CITIZENS TELEPHONE :  
 COOPERATIVE, INC.; CITIZENS UTIL :  
 RURAL CO, INC DBA FRONTIER :  
 CITIZENS UTIL RURAL ; CITIZENS :  
 UTILITIES RURAL COMPANY, INC.; :  
 CITY OF BARNESVILLE TEL. UTIL.; :  
 CITY OF BROOKINGS MUNI. TEL. :  
 DEPT.; CITY OF FAITH MUNICIPAL :  
 TEL. CO.; CLARA CITY TEL. EXCH. :  
 CO.; CLARENCE TEL. CO. INC.; :

CLARKS TELECOMMUNICATIONS :  
 CO.; CLARKSVILLE MUTUAL TEL. CO.; :  
 CLARKSVILLE TELEPHONE :  
 COMPANY; CLAY COUNTY RURAL :  
 TELEPHONE COOPERATIVE, INC. :  
 D/B/A ENDEAVOR :  
 COMMUNICATIONS; CLEAR CREEK :  
 MUTUAL TELEPHONE COMPANY; :  
 CLEAR LAKE INDEPENDENT TEL. :  
 CO.; CLEAR LAKE TEL. CO. INC.; :  
 CLEMENTS TEL. CO.; CLEVELAND :  
 COUNTY TEL. CO. INC.; CLIMAX TEL. :  
 CO.; CLIMAX TELEPHONE COMPANY; :  
 C-M-L TELEPHONE COOP. ASSOC. :  
 OF MERIDEN, IA; COASTAL UTILITIES :  
 INC.; COASTAL UTILITIES, INC.; :  
 COBBOSSEECONTEE TEL.CO.; :  
 COBBOSSEECONTEE TELEPHONE :  
 COMPANY; COCHRANE :  
 COOPERATIVE TELEPHONE :  
 COMPANY; COLEMAN COUNTY :  
 TELEPHONE COOPERATIVE, INC.; :  
 COLO TEL. CO.; COLORADO VALLEY :  
 TEL. COOP. INC.; COLTON :  
 TELEPHONE COMPANY; COLUMBINE :  
 ACQ CORP DBA COLUMBINE :  
 TELECOM CO; COLUMBUS GROVE :  
 TEL. CO.; COLUMBUS TEL. CO.; :  
 COMANCHE COUNTY TELEPHONE :  
 COMPANY, INC.; COMMONWEALTH :  
 TELEPHONE COMPANY; :  
 COMMONWEALTH TELEPHONE :  
 COMPANY; COMMUNICATION :  
 CORPORATION OF MICHIGAN; :  
 COMMUNICATIONS 1 NETWORK, :  
 INC.; COMMUNICATIONS CORP. OF :  
 INDIANA; COMMUNICATIONS CORP. :  
 OF MICHIGAN; COMMUNICATIONS :  
 CORP. OF SOUTHERN INDIANA; :  
 COMMUNICATIONS CORPORATION :  
 OF INDIANA; COMMUNICATIONS :  
 CORPORATION OF SOUTHERN :  
 INDIANA; COMMUNITY SERVICE :  
 TEL.CO. ; COMMUNITY TELEPHONE :  
 COMPANY, INC.; COMSOUTH :  
 TELECOMMUNICATIONS, INC.; :

CONCORD TEL. EXCH. INC.; :  
 CONCORD TELEPHONE EXCHANGE, :  
 INC.; CONESTOGA TEL. & TEL. CO.; :  
 CONNEAUT TEL. CO.; :  
 CONSOLIDATED COMMUNICATIONS :  
 OF FORT BEND COMPANY; :  
 CONSOLIDATED COMMUNICATIONS :  
 OF FORT BEND COMPANY; :  
 CONSOLIDATED COMMUNICATIONS :  
 OF PENNSYLVANIA COMPANY; :  
 CONSOLIDATED COMMUNICATIONS :  
 OF TEXAS COMPANY; :  
 CONSOLIDATED TEL. CO.; :  
 CONSOLIDATED TEL. CO.; :  
 CONSOLIDATED TELCO, INC.; :  
 CONSOLIDATED TELCOM; :  
 CONSOLIDATED TELECOM, INC.; :  
 CONSOLIDATED TELEPHONE :  
 COMPANY; CONTEL OF MINNESOTA, :  
 INC.; CONTEL OF NEW YORK, INC.; :  
 CONTEL OF THE SOUTH, INC.; :  
 CONTEL OF WEST VIRGINIA, INC.; :  
 CONTINENTAL OF OHIO; :  
 CONTINENTAL TELEPHONE :  
 COMPANY; COON CREEK TEL. CO. ; :  
 COON VALLEY COOP. TEL. ASSN. :  
 INC.; COON VALLEY FARMERS :  
 TELEPHONE COMPANY, INC.; :  
 COOPERATIVE TEL. EXCH.; :  
 COOPERATIVE TELEPHONE :  
 COMPANY; COPPER VALLEY :  
 TELEPHONE COOPERATIVE, INC.; :  
 COPPER VALLEY TELEPHONE, INC.; :  
 CORDOVA TEL. COOP. INC.; CORN :  
 BELT TEL. CO.; COUNCIL GROVE TEL. :  
 CO.; COZAD TELEPHONE COMPANY; :  
 C-R TEL. CO. ; C-R TELEPHONE :  
 COMPANY; CRAIGVILLE TEL. CO. :  
 INC.; CRAW-KAN TELEPHONE :  
 COOPERATIVE, INC.; CROCKETT TEL. :  
 CO. INC.; CROSS TELEPHONE :  
 COMPANY, L.L.C.; CROSSLAKE TEL. :  
 CO. ; CROSSVILLE TEL. CO.; CROWN :  
 POINT TELEPHONE CORPORATION; :  
 CUBA CITY TELEPHONE EXCHANGE :  
 COMPANY; CUMBERLAND TEL. CO.; :

CUMBY TELEPHONE COOPERATIVE, :  
 INC.; CUNNINGHAM TEL. CO. INC.; :  
 CURTIS TEL. CO.; CUSTER :  
 TELEPHONE COOPERATIVE, INC.; :  
 DAKOTA CENTRAL TELECOM. I, INC.; :  
 DAKOTA CENTRAL :  
 TELECOMMUNICATIONS COOP.; :  
 DAKOTA COOP TELECOM INC; :  
 DALTON TEL. CO.; DANVILLE MUTUAL :  
 TEL. CO. ; DARIEN TELEPHONE CO., :  
 INC.; DAVIESS-MARTIN COUNTY :  
 RURAL TELEPHONE CORPORATION :  
 DBA RTC COMM.; DECATUR :  
 TELEPHONE COMPANY; DECATUR :  
 TELEPHONE COMPANY; DEERFIELD :  
 FARMERS TELEPHONE COMPANY; :  
 DEKALB TEL. COOP.; DELAVAN TEL. :  
 CO.; DELCAMBRE TEL. CO.; DELHI :  
 TELEPHONE COMPANY; DELL :  
 TELEPHONE CO-OP., INC.; DELTA :  
 COUNTY TELE-COMM, INC.; DELTA :  
 TEL. CO. INC.; DELTA TELEPHONE :  
 COMPANY, INC.; DENVER & EPHRATA :  
 TEL. & TEL. CO.; DEPOSIT TEL. CO. :  
 INC.; DICKEY RURAL ACCESS, INC.; :  
 DICKEY RURAL COMMUNICATIONS, :  
 INC.; DICKEY RURAL TEL. COOP.; :  
 DICKEYVILLE TELEPHONE, LLC; :  
 DILLER TEL. CO.; DIRECT :  
 COMMUNICATIONS CEDAR VALLEY, :  
 LLC; DIRECT COMMUNICATIONS :  
 ROCKLAND, INC.; DIXON TEL. CO.; :  
 DIXVILLE TEL. CO.; DOBSON :  
 TELEPHONE COMPANY, INC.; :  
 DOYLESTOWN TEL. CO.; DRENTHE :  
 TEL. CO.; DUBOIS TELEPHONE :  
 EXCHANGE, INC; DUCOR :  
 TELEPHONE COMPANY; DUMONT :  
 TEL. CO.; DUNBARTON TELEPHONE :  
 COMPANY, INC.; DUNKERTON TEL. :  
 COOP; DUNKIRK AND FREDONIA :  
 TELEPHONE COMPANY; DUNNELL :  
 TEL. CO.; DUO COUNTY TELEPHONE :  
 COOPERATIVE CORPORATION, INC.; :  
 E. N. M. R. TELEPHONE :  
 COOPERATIVE; E. RITTER TEL. CO.; :

EAGLE TEL. SYSTEM INC.; EAGLE :  
 VALLEY TEL. CO.; EAGLE VALLEY :  
 TELEPHONE COMPANY; EAST :  
 ASCENSION TELEPHONE COMPANY, :  
 LLC; EAST BUCHANAN TEL. CO.; :  
 EAST OTTER TAIL TELEPHONE :  
 COMPANY C/O ARVIG ENTERPRISES; :  
 EASTCOAST TELECOM, INC.; :  
 EASTERN NEBRASKA TELEPHONE :  
 COMPANY; EASTERN SLOPE RURAL :  
 TELEPHONE ASSOCIATION, INC.; :  
 EASTEX TELEPHONE COOPERATIVE, :  
 INC.; EASTON TEL. CO.; ECKLES TEL. :  
 CO.; EDWARDS TEL. CO. INC.; :  
 EDWARDS TELEPHONE COMPANY, :  
 INC.; EGYPTIAN TELEPHONE :  
 COOPERATIVE ASSOCIATION; EL :  
 PASO COUNTY TELEPHONE :  
 COMPANY; EL PASO TEL. CO.; EL :  
 PASO TELEPHONE COMPANY; :  
 ELECTRA TEL. CO., INC.; ELIZABETH :  
 TELEPHONE COMPANY, LLC; :  
 ELKHART TEL. CO. INC.; :  
 ELLENSBURG TEL. CO.; ELLERBE :  
 TELEPHONE COMPANY; ELLIJAY :  
 TELEPHONE COMPANY; ELLINGTON :  
 TEL. CO.; ELLSWORTH COOP. TEL. :  
 ASSN.; ELSIE COMMUNICATIONS, :  
 INC.; EMBARQ FLORIDA, INC.; :  
 EMBARQ MINNESOTA, INC.; EMBARQ :  
 MISSOURI, INC.; EMERY TELEPHONE :  
 DBA EMERY TELECOM; EMILY COOP. :  
 TEL. CO.; EMPIRE TELEPHONE :  
 CORPORATION; ETEX TELEPHONE :  
 COOPERATIVE, INC.; ETS :  
 TELEPHONE COMPANY, INC.; F&B :  
 COMMUNICATIONS, INC.; FAIRPOINT :  
 COMMUNICATIONS MISSOURI, INC.; :  
 FAIRPOINT VERMONT, INC.; FARBER :  
 TEL. CO.; FARMERS & MERCHANTS :  
 MUTUAL TEL. CO.; FARMERS :  
 COOPERATIVE TELEPHONE :  
 COMPANY; FARMERS INDEPENDENT :  
 TELEPHONE COMPANY; FARMERS :  
 MUTUAL COOPERATIVE TELE. :  
 COMPANY OF MOULTON, IA; :

FARMERS MUTUAL COOPERATIVE :  
 TELEPHONE COMPANY; FARMERS :  
 MUTUAL OF CHAPIN DBA CHAPIN :  
 TELEPHONE CO.; FARMERS MUTUAL :  
 TEL. CO.; FARMERS MUTUAL TEL. :  
 CO.; FARMERS MUTUAL TEL. CO. :  
 NORA SPRINGS; FARMERS MUTUAL :  
 TEL. CO.; FARMERS MUTUAL :  
 TELEPHONE COMPANY; FARMERS' :  
 MUTUAL TELEPHONE COMPANY OF :  
 STANTON, IA; FARMERS MUTUAL :  
 TELEPHONE COOPERATIVE OF :  
 SHELLSBURG, IOWA; FARMERS TEL. :  
 CO.; FARMERS TEL. CO.; FARMERS :  
 TEL. CO.; FARMERS :  
 TELECOMMUNICATIONS :  
 COOPERATIVE, INC.; FARMERS :  
 TELEPHONE COMPANY; FARMERS :  
 TELEPHONE COMPANY, INC.; :  
 FARMERS TELEPHONE COMPANY, :  
 LLC; FARMERS TELEPHONE :  
 COOPERATIVE, INC.; FEDERATED :  
 TELEPHONE COOPERATIVE; FELTON :  
 TEL. CO. INC.; FELTON TELEPHONE :  
 COMPANY, INC.; FENTON COOP. TEL. :  
 CO.; FIDELITY TEL. CO.; FILER :  
 MUTUAL TELEPHONE COMPANY; :  
 FISHERS ISLAND TEL. CORP.; FIVE :  
 AREA TEL. COOP. INC.; FIVE AREA :  
 TELEPHONE COOPERATIVE, INC.; :  
 FLAT ROCK TELEPHONE CO-OP, :  
 INCORPORATED; FOOTHILLS RURAL :  
 TELEPHONE COOPERATIVE, :  
 CORPORATION, INC.; FORESTHILL :  
 TEL. CO. INC.; FORT MILL :  
 TELEPHONE COMPANY; FORT :  
 MOJAVE TELECOMMUNICATIONS, :  
 INC.; FORT RANDALL TEL. CO. DBA :  
 MT. RUSHMORE TEL. CO.; FRANKLIN :  
 TEL. CO.; FRANKLIN TEL. CO. INC.; :  
 FRANKLIN TELEPHONE COMPANY., :  
 INC.; FREMONT TELCOM CO.; :  
 FRONTIER COMMUNICATIONS - :  
 LAKEWOOD, LLC; FRONTIER :  
 COMMUNICATIONS - MIDLAND, INC.; :  
 FRONTIER COMMUNICATIONS - :

MIDLAND, INC.; FRONTIER :  
 COMMUNICATIONS - OSWAYO :  
 RIVER, LLC; FRONTIER :  
 COMMUNICATIONS - PRAIRIE, INC.; :  
 FRONTIER COMMUNICATIONS - :  
 PRAIRIE, INC.; FRONTIER :  
 COMMUNICATIONS - SCHUYLER, INC. :  
 - IL; FRONTIER COMMUNICATIONS - :  
 ST. CROIX LLC; FRONTIER :  
 COMMUNICATIONS OF ALABAMA, :  
 LLC; FRONTIER COMMUNICATIONS :  
 OF ALABAMA, LLC; FRONTIER :  
 COMMUNICATIONS OF AUSABLE :  
 VALLEY, INC.; FRONTIER :  
 COMMUNICATIONS OF AUSABLE :  
 VALLEY, INC.; FRONTIER :  
 COMMUNICATIONS OF :  
 BREEZEWOOD, LLC; FRONTIER :  
 COMMUNICATIONS OF :  
 BREEZEWOOD, LLC; FRONTIER :  
 COMMUNICATIONS OF CANTON, LLC; :  
 FRONTIER COMMUNICATIONS OF :  
 CANTON, LLC; FRONTIER :  
 COMMUNICATIONS OF DEPUE, INC.; :  
 FRONTIER COMMUNICATIONS OF :  
 FAIRMOUNT, LLC; FRONTIER :  
 COMMUNICATIONS OF FAIRMOUNT, :  
 LLC; FRONTIER COMMUNICATIONS :  
 OF GEORGIA, LLC; FRONTIER :  
 COMMUNICATIONS OF ILLINOIS, INC.; :  
 FRONTIER COMMUNICATIONS OF :  
 ILLINOIS, INC.; FRONTIER :  
 COMMUNICATIONS OF INDIANA, INC.; :  
 FRONTIER COMMUNICATIONS OF :  
 IOWA, INC.; FRONTIER :  
 COMMUNICATIONS OF LAKESIDE, :  
 INC.; FRONTIER COMMUNICATIONS :  
 OF LAKESIDE, INC.; FRONTIER :  
 COMMUNICATIONS OF LAMAR :  
 COUNTY, LLC; FRONTIER :  
 COMMUNICATIONS OF LAMAR :  
 COUNTY, LLC; FRONTIER :  
 COMMUNICATIONS OF MICHIGAN, :  
 INC.; FRONTIER COMMUNICATIONS :  
 OF MICHIGAN, INC.; FRONTIER :  
 COMMUNICATIONS OF MINNESOTA, :

INC.; FRONTIER COMMUNICATIONS :  
 OF MISSISSIPPI, INC.; FRONTIER :  
 COMMUNICATIONS OF MISSISSIPPI, :  
 INC.; FRONTIER COMMUNICATIONS :  
 OF MONDOVI LLC; FRONTIER :  
 COMMUNICATIONS OF MONDOVI :  
 LLC; FRONTIER COMMUNICATIONS :  
 OF MT. PULASKI, INC.; FRONTIER :  
 COMMUNICATIONS OF NEW YORK, :  
 INC.; FRONTIER COMMUNICATIONS :  
 OF ORION, INC.; FRONTIER :  
 COMMUNICATIONS OF OSWAYO :  
 RIVER LLC; FRONTIER :  
 COMMUNICATIONS OF :  
 PENNSYLVANIA, LLC; FRONTIER :  
 COMMUNICATIONS OF :  
 PENNSYLVANIA, LLC; FRONTIER :  
 COMMUNICATIONS OF SENECA :  
 GORHAM, INC.; FRONTIER :  
 COMMUNICATIONS OF SENECA- :  
 GORHAM, INC.; FRONTIER :  
 COMMUNICATIONS OF SYLVAN :  
 LAKE, INC.; FRONTIER :  
 COMMUNICATIONS OF THE SOUTH, :  
 LLC; FRONTIER COMMUNICATIONS :  
 OF THE SOUTH, LLC; FRONTIER :  
 COMMUNICATIONS OF THORNTOWN, :  
 INC.; FRONTIER COMMUNICATIONS :  
 OF THORNTOWN, INC.; FRONTIER :  
 COMMUNICATIONS OF VIROQUA LLC; :  
 FRONTIER COMMUNICATIONS OF :  
 VIROQUA LLC; FRONTIER :  
 COMMUNICATIONS OF WISCONSIN :  
 LLC; FRONTIER COMMUNICATIONS- :  
 ST. CROIX LLC; FRONTIER :  
 TELEPHONE OF ROCHESTER, INC.; :  
 FT. JENNINGS TEL. CO. ; FULTON :  
 TELEPHONE COMPANY, INC.; :  
 GALLATIN RIVER COMMUNICATIONS :  
 L.L.C.; GANADO TELEPHONE CO., :  
 INC.; GARDEN VALLEY TELEPHONE :  
 COMPANY; GARDONVILLE :  
 COOPERATIVE TELEPHONE :  
 ASSOCIATION; GEARHEART :  
 COMMUNICATIONS COMPANY, INC. :  
 DBA COALFIELDS TEL. CO.; :



GEETINGSVILLE TEL. CO. INC. ;  
 GENESEO TEL. CO.; GEORGETOWN  
 TELEPHONE COMPANY, INC.;  
 GEORGIA ALLTEL TELECOM, INC.;  
 GEORGIA WINDSTREAM, INC.;  
 GERMANTOWN INDEPENDENT TEL.  
 CO.; GERMANTOWN TEL. CO. INC.;  
 GERVAIS TELEPHONE COMPANY;  
 GILA RIVER TELECOMMUNICATIONS,  
 INC.; GLANDORF TEL. CO. INC.;  
 GLASFORD TEL. CO.; GLENWOOD  
 TEL. MEMBERSHIP CORP.;  
 GLENWOOD TELEPHONE COMPANY;  
 GLOBAL VALLEY NETWORKS DBA  
 FRONTIER COMMUN OF GLOBAL  
 VALLEY; GOLDEN BELT TELEPHONE  
 ASSOCIATION, INC.; GOLDEN WEST  
 TELECOMMUNICATIONS  
 COOPERATIVE, INC.; GOLDFIELD  
 TEL. CO.; GOODMAN TELEPHONE  
 COMPANY, INC.; GORHAM TEL. CO.  
 INC.; GRACEBA TOTAL  
 COMMUNICATIONS, INC.; GRAFTON  
 TELEPHONE COMPANY; GRANADA  
 TEL. CO.; GRANBY TEL. CO.; GRANBY  
 TELEPHONE & TELEGRAPH CO. OF  
 MASS.; GRAND MOUND  
 COOPERATIVE TELEPHONE  
 ASSOCIATION OF CLINTON COUNTY,  
 IOWA; GRAND RIVER MUTUAL  
 TELEPHONE CORPORATION; GRAND  
 TELEPHONE COMPANY,  
 INCORPORATED; GRANDVIEW  
 MUTUAL TEL. CO.; GRANITE STATE  
 TELEPHONE, INC.; GRANTLAND  
 TELECOM, INC.; GREAT PLAINS  
 COMMUNICATIONS, INC.; GREEN  
 HILLS TELEPHONE CORPORATION;  
 GRIDLEY TEL. CO.; GRIDLEY  
 TELEPHONE CO.; GRIGGS COUNTY  
 TELEPHONE COMPANY; GRISWOLD  
 COOPERATIVE TELEPHONE  
 COMPANY; GTA TELECOM, LLC; GTC,  
 INC.; GTC, INC.; GTE ARKANSAS  
 INCORPORATED; GTE MIDWEST  
 INCORPORATED;; GTE SOUTHWEST

INCORPORATED; GTE SOUTHWEST :  
 INCORPORATED; GTE-SW DBA :  
 VERIZON SW INC.; GTE-SW DBA :  
 VERIZON SW INC.-TX (CONTEL); :  
 GUADALUPE VALLEY TELEPHONE :  
 COOPERATIVE, INC.; GUAM :  
 TELEPHONE AUTHORITY; GULF TEL. :  
 CO.; GULF TELEPHONE COMPANY; :  
 GUNNISON TEL. CO.; H & B :  
 COMMUNICATIONS INC.; HAGER :  
 TELECOM, INC.; HAGER TELECOM, :  
 INC.; HALSTAD TELEPHONE :  
 COMPANY; HAMILTON COUNTY :  
 TELEPHONE CO-OP HIGHWAY; :  
 HAMILTON TEL. CO.; HAMPDEN :  
 TEL.CO.; HAMPDEN TELEPHONE :  
 COMPANY; HANCOCK RURAL :  
 TELEPHONE CORPORATION; :  
 HANCOCK TELEPHONE COMPANY; :  
 HAPPY VALLEY TELEPHONE :  
 COMPANY; HARDY :  
 TELECOMMUNICATIONS, INC.; :  
 HARGRAY TELEPHONE COMPANY, :  
 INC.; HARMONY TELEPHONE :  
 COMPANY; HARRISONVILLE TEL. CO. :  
 WATERLOO IL ; HART TELEPHONE :  
 COMPANY; HARTINGTON :  
 TELECOMMUNICATIONS CO., INC.; :  
 HARTLAND & ST. ALBANS TEL.CO.; :  
 HARTLAND & ST. ALBANS :  
 TELEPHONE COMPANY; HARTMAN :  
 TEL. EXCH. INC.; HAT ISLAND TEL. :  
 CO.; HAVILAND TELEPHONE :  
 COMPANY, INC.; HAWAIIAN TELCOM, :  
 INC.; HAWKEYE TEL. CO.; HAXTUN :  
 TEL. CO.; HAXTUN TELEPHONE :  
 COMPANY; HAYNEVILLE TEL. CO. :  
 INC.; HEART OF IOWA :  
 COMMUNICATIONS COOPERATIVE; :  
 HEARTLAND TELECOMMUNICATIONS :  
 COMPANY OF IOWA DBA :  
 HICKORYTECH; HELIX TEL. CO.; :  
 HEMINGFORD CO-OPERATIVE :  
 TELEPHONE COMPANY; :  
 HENDERSON COOP. TEL. CO.; :  
 HENRY COUNTY TEL. CO.; HERSHEY :

COOPERATIVE TELEPHONE CO.; :  
 HIAWATHA TELEPHONE COMPANY; :  
 HICKORY TEL. CO.; HIGHLAND TEL. :  
 COOP. INC.; HIGHLAND TEL. COOP.; :  
 HIGHLAND TELEPHONE :  
 COOPERATIVE, INC.; HILL COUNTRY :  
 TELEPHONE COOPERATIVE, INC.; :  
 HILLS TEL. CO. INC.; HILLS :  
 TELEPHONE COMPANY, INC.; :  
 HILLSBORO TELEPHONE COMPANY, :  
 INC.; HINTON TELEPHONE COMPANY :  
 OF HINTON, OKLAHOMA, :  
 INCORPORATED; HOLLIS :  
 TELEPHONE COMPANY, INC.; :  
 HOLWAY TEL. CO.; HOME TEL. CO. :  
 INC.; HOME TEL. CO. OF PITTSBORO; :  
 HOME TELEPHONE COMPANY; HOME :  
 TELEPHONE COMPANY; HOME :  
 TELEPHONE COMPANY; HOME :  
 TELEPHONE COMPANY, INC.; HOME :  
 TELEPHONE COMPANY, INC.; HOOD :  
 CANAL TELEPHONE CO., INC.; :  
 HOOPER TEL. CO.; HOPI :  
 TELECOMMUNICATIONS :  
 INCORPORATED; HOPPER :  
 TELECOMMUNICATIONS COMPANY, :  
 INC. "DIVISION OF OTELCO :  
 TELEPHONE LLC"; HORNITOS :  
 TELEPHONE CO.; HORRY :  
 TELEPHONE COOPERATIVE, INC.; :  
 HOSPERS TEL. EXCH. INC.; HOT :  
 SPRINGS TEL. CO.; HUBBARD COOP. :  
 TEL. ASSN.; HUMBOLDT TELEPHONE :  
 COMPANY; HUMPHREYS COUNTY :  
 TEL. CO.; HUMPHREYS COUNTY :  
 TELEPHONE COMPANY; :  
 HUTCHINSON TEL. CO.; HUXLEY :  
 COMMUNICATIONS COOPERATIVE; :  
 IAMO TELEPHONE COMPANY; :  
 ILLINOIS BELL TEL. CO.; ILLINOIS :  
 CONSOLIDATED TEL. CO.; INDIANA :  
 BELL TEL. CO. ; INDIANHEAD TEL. :  
 CO.; INDIANHEAD TELEPHONE :  
 COMPANY; INDUSTRY TEL. CO.; :  
 INLAND TELEPHONE COMPANY; :  
 INTERBEL TEL. COOP. INC.; INTER- :

COMMUNITY TELEPHONE COMPANY, :  
 L.L.C.; INTERIOR TELEPHONE :  
 COMPANY; INTERSTATE; :  
 INTERSTATE :  
 TELECOMMUNICATIONS :  
 COOPERATIVE, INC.; INTERSTATE :  
 TELEPHONE COMPANY; IOWA :  
 TELECOMMUNICATIONS SERVICES :  
 DBA IOWA TELECOM; IOWA :  
 TELECOMMUNICATIONS SERVICES :  
 DBA IOWA TELECOM-NORTH; IOWA :  
 TELECOMMUNICATIONS SERVICES :  
 DBA IOWA TELECOM-SYSTEMS; :  
 IRONTON TELEPHONE COMPANY; :  
 ISLAND TEL. CO.; ISLAND TEL.CO.; :  
 ITS TELECOMMUNICATIONS :  
 SYSTEMS, INC.; J.B.N. TEL. CO. INC.; :  
 JAMES VALLEY COOPERATIVE :  
 TELEPHONE COMPANY; JEFFERSON :  
 TEL. CO.; JEFFERSON TEL. CO.; :  
 JOHNSON TELEPHONE COMPANY; :  
 JORDAN SOLDIER VALLEY :  
 TELEPHONE COMPANY; K & M TEL. :  
 CO.; K L M TEL. CO.; K. & M. :  
 TELEPHONE COMPANY, INC.; :  
 KADOKA TEL. CO.; KALAMA TEL. CO.; :  
 KALAMA TELEPHONE COMPANY; :  
 KALEVA TEL. CO.; KALIDA TEL. CO. :  
 INC.; KALONA CO-OPERATIVE :  
 TELEPHONE CO.; KANOKLA TEL. :  
 ASSOC. INC.; KAPLAN TEL. CO.; :  
 KASSON AND MANTORVILLE :  
 TELEPHONE COMPANY; KEARSARGE :  
 TEL. CO.; KEARSARGE TELEPHONE :  
 COMPANY; KENNEBEC TELEPHONE :  
 COMPANY; KERMAN TELEPHONE :  
 CO.; KETCHIKAN PUBLIC UTILITIES; :  
 KEYSTONE-ARTHUR TEL. CO.; :  
 KEYSTONE-FARMERS COOPERATIVE :  
 TELEPHONE COMPANY OF :  
 KEYSTONE, IOWA; KILLDUFF :  
 TELEPHONE COMPANY; KINGDOM :  
 TELEPHONE COMPANY; KINSMAN :  
 MUTUAL TEL. CO.; LA HARPE :  
 TELEPHONE CO., INC.; LA JICARITA :  
 RURAL TELEPHONE COOPERATIVE :

STREET; LA MOTTE TEL. CO.; LA :  
 PORTE CITY TEL. CO.; LA VALLE TEL. :  
 COOP.; LA WARD TELEPHONE :  
 EXCHANGE, INCORPORATED; :  
 LACKAWAXEN :  
 TELECOMMUNICATIONS SERVICES, :  
 INC.; LAFOURCHE TELEPHONE :  
 COMPANY, LLC; LAHARPE :  
 TELEPHONE COMPANY, INC.; LAKE :  
 LIVINGSTON TEL. CO. ; LAKEDALE :  
 TELEPHONE COMPANY; LAKEFIELD :  
 TEL. CO.; LAKESIDE TEL. CO. INC.; :  
 LAKESIDE TELEPHONE CO., INC.; :  
 LANCASTER TEL CO.; LATHROP :  
 TELEPHONE COMPANY; LAUREL :  
 HIGHLAND TELEPHONE COMPANY; :  
 LAVACA TELEPHONE COMPANY, :  
 INC.; LAVALLE TELEPHONE :  
 COOPERATIVE; LEACO RURAL TEL. :  
 COOP. INC.; LEACO RURAL :  
 TELEPHONE COOPERATIVE, INC.; :  
 LEAF RIVER TELEPHONE COMPANY; :  
 LEHIGH VALLEY CO-OPERATIVE :  
 TELEPHONE ASSOCIATION; :  
 LEMONWEIR VALLEY TEL. CO. CAMP; :  
 LENNON TEL. CO.; LEONORE :  
 MUTUAL TEL. CO.; LE-RU :  
 TELEPHONE COMPANY; LESLIE :  
 COUNTY TEL. CO.; LESLIE COUNTY :  
 TELEPHONE COMPANY; LEWIS :  
 RIVER TELEPHONE COMPANY, INC.; :  
 LEWISPORT TEL. CO. INC.; :  
 LEWISPORT TELEPHONE COMPANY; :  
 LEXCOM TELEPHONE COMPANY; :  
 LIGONIER TEL. CO. INC.; LINCOLN :  
 COUNTY TELEPHONE SYSTEM, INC.; :  
 LINCOLN TELEPHONE COMPANY; :  
 LINCOLNVILLE TEL.CO.; :  
 LINCOLNVILLE TELEPHONE :  
 COMPANY; LIPAN TEL. CO.; LISMORE :  
 CO-OPERATIVE TELEPHONE CO.; :  
 LITTLE MIAMI COMMUNICATIONS :  
 CORPORATION; LITTLE MIAMI :  
 COMMUNICATIONS CORPORATION; :  
 LIVINGSTON TEL. CO.; LOCKHART :  
 TEL. CO. INC.; LOGAN TELEPHONE :

COOPERATIVE, INC.; LONE ROCK :  
 COOP. TEL. CO.; LONSDALE TEL. CO. :  
 INC.; LORETEL SYSTEMS, INC.; :  
 LORETEL SYSTEMS, INC.; LORETTO :  
 TELEPHONE COMPANY; LOST :  
 NATION-ELWOOD TEL. CO.; LOWRY :  
 TELEPHONE COMPANY, LLC; LUCK :  
 TEL. CO.; LUDLOW TEL. CO.; LUDLOW :  
 TELEPHONE COMPANY; LYNNVILLE :  
 TELEPHONE COMPANY; M & L :  
 ENTERPRISES, INC. D/B/A SKYLINE :  
 TEL. CO.; MABEL COOPERATIVE :  
 TELEPHONE COMPANY; MADISON :  
 COUNTY TELEPHONE COMPANY, :  
 INC.; MADISON TEL. CO.; MADISON :  
 TELEPHONE, LLC; MAGAZINE TEL. :  
 CO.; MAHANOY & MAHANTANGO TEL. :  
 CO.; MAINE TELEPHONE COMPANY; :  
 MALHEUR HOME TEL. CO.; MANAWA :  
 TELEPHONE COMPANY, INC.; :  
 MANCHESTER-HARTLAND TEL. CO.; :  
 MANKATO CITIZENS TEL. CO. DBA :  
 HICKORYTECH; MANTI TEL. CO.; :  
 MARGARETVILLE TELEPHONE CO., :  
 INC.; MARIANNA-SCENERY HILL TEL. :  
 CO.; MARK TWAIN RURAL :  
 TELEPHONE COMPANY HWY; MARNE :  
 & ELK HORN TEL. CO.; MARQUETTE- :  
 ADAMS TELEPHONE COOPERATIVE, :  
 INC.; MARSEILLES TEL. CO. OF :  
 MARSEILLES; MARTELLE COOP. TEL. :  
 ASSN.; MASHELL TELECOM, INC.; :  
 MASSENA TEL. CO.; MATANUSKA :  
 TELEPHONE ASSOCIATION, INC.; MC :  
 DONOUGH TELEPHONE :  
 COOPERATIVE; MCCLELLANVILLE :  
 TEL. CO. INC.; MCCLELLANVILLE :  
 TELEPHONE COMPANY, INC.; :  
 MCCLURE TEL. CO.; MCCOOK COOP. :  
 TEL. CO.; MCDANIEL TEL. CO.; :  
 MCDONALD COUNTY TEL. CO.; :  
 MCDONOUGH TEL. COOP.; MCLOUD :  
 TEL. CO.; MCNABB TEL. CO.; MEBTEL, :  
 INC.; MEBTEL, INC.; :  
 MECHANICSVILLE TEL. CO.; :  
 MEDIAPOLIS TEL. CO.; MEDICINE :

PARK TEL. CO.; MEDICINE PARK :  
 TELEPHONE COMPANY; MELROSE :  
 TELEPHONE COMPANY; MERCHANTS :  
 & FARMERS TEL. CO.; MERRIMACK :  
 COUNTY TEL. CO. DBA :  
 CONTOOCOOK VALLEY TEL. CO.; :  
 MERRIMACK COUNTY TEL. CO.; :  
 MERRIMACK COUNTY TELEPHONE :  
 COMPANY; MESCALERO APACHE :  
 TELECOM INC.; MESCALERO :  
 APACHE TELECOM, INC.; METAMORA :  
 TEL. CO.; MGW TELEPHONE :  
 COMPANY, INC. ROUTE; MICHIGAN :  
 BELL TEL. CO.; MICRONESIAN :  
 TELECOMMUNICATIONS :  
 CORPORATION; MID CENTURY TEL. :  
 COOP. INC.; MID CENTURY :  
 TELEPHONE CO-OPERATIVE; MID :  
 STATE TEL. CO. DBA KMP TEL. CO.; :  
 MID STATE TEL. CO.; MID-AMERICA :  
 TELEPHONE, INC.; MID- :  
 COMMUNICATIONS, INC.; MIDDLE :  
 POINT HOME TEL. CO.; :  
 MIDDLEBURGH TELEPHONE :  
 COMPANY; MID-MAINE TELECOM; :  
 MID-MAINE TELECOM, INC.; MID- :  
 MISSOURI TELEPHONE COMPANY; :  
 MID-PLAINS RURAL TEL. CO-OP. INC.; :  
 MID-PLAINS TEL. INC.; MID-RIVERS :  
 TELEPHONE COOPERATIVE, INC.; :  
 MIDSTATE COMMUNICATIONS INC.; :  
 MIDSTATE COMMUNICATIONS, INC.; :  
 MIDSTATE COMMUNICATIONS, INC.; :  
 MID-STATE TELEPHONE CO.; :  
 MIDSTATE TELEPHONE COMPANY; :  
 MIDVALE TEL. EXCH. INC.; MIDWAY :  
 TELEPHONE COMPANY; MIDWAY :  
 TELEPHONE COMPANY, LLC; :  
 MIDWEST TEL. CO.; MILES COOP. :  
 TEL. ASSN.; MILLER TEL. CO.; MILLER :  
 TELEPHONE COMPANY; MILLINGTON :  
 TELEPHONE COMPANY, INC.; MILLRY :  
 TELEPHONE COMPANY; MILLTOWN :  
 MUTUAL TEL. CO.; MINBURN :  
 TELECOMMUNICATIONS, INC.; :  
 MINBURN TELEPHONE COMPANY; :

MINERVA VALLEY TEL. CO. INC.; :  
 MINFORD TELEPHONE COMPANY; :  
 MINNESOTA ASSOCIATION FOR :  
 RURAL TELECOMMUNICATIONS; :  
 MINNESOTA LAKE TEL. CO.; :  
 MINNESOTA VALLEY TEL. CO. INC.; :  
 MOAPA VALLEY TELEPHONE :  
 COMPANY; MODERN COOPERATIVE :  
 TELEPHONE COMPANY; MOKAN :  
 DIAL, INC.; MOKAN DIAL, INC.; :  
 MOLALLA TELEPHONE COMPANY; :  
 MON-CRE TELEPHONE :  
 COOPERATIVE, INC.; MONITOR :  
 COOPERATIVE TELEPHONE :  
 COMPANY; MONON TEL. CO. INC.; :  
 MONROE TELEPHONE COMPANY; :  
 MONTEZUMA MUTUAL TELEPHONE :  
 COMPANY; MONTROSE MUTUAL :  
 TELEPHONE COMPANY; MOORE & :  
 LIBERTY TELEPHONE COMPANY; :  
 MOSINEE TELEPHONE COMPANY; :  
 MOULTRIE INDEPENDENT :  
 TELEPHONE COMPANY; MOUND :  
 BAYOU TEL. AND COMMUNICATIONS :  
 INC.; MOUNDRIDGE TELEPHONE :  
 COMPANY; MOUNDVILLE :  
 TELEPHONE COMPANY; MOUNT :  
 ANGEL TELEPHONE COMPANY; :  
 MOUNT HOREB TELEPHONE :  
 COMPANY; MOUNTAIN RURAL :  
 TELEPHONE COOPERATIVE :  
 CORPORATION, INC.; MOUNTAIN :  
 VIEW TEL. CO.; MT. ANGEL TEL. CO.; :  
 MT. HOREB TEL. CO.; MT. VERNON :  
 TELEPHONE COMPANY, LLC; MUD :  
 LAKE TELEPHONE COOPERATIVE :  
 ASSN. INC.; MUENSTER TELEPHONE :  
 CORPORATION OF TEXAS; MUKLUK :  
 TEL. CO. INC.; MULBERRY :  
 COOPERATIVE TELEPHONE :  
 COMPANY INCORPORATED; MUTUAL :  
 TEL. CO.; MUTUAL TEL. CO. OF :  
 MORNING SUN; MUTUAL TELEPHONE :  
 COMPANY; MYRTLE TELEPHONE :  
 COMPANY; NATIONAL TEL. CO. OF :  
 ALABAMA; NATIONAL :



TELECOMMUNICATIONS :  
 COOPERATIVE ASSOCIATION; :  
 NATIONAL TELEPHONE OF ALABAMA, :  
 INC.; NAVAJO COMMUNICATIONS CO. :  
 DBA FRONTIER NAVAJO COMM.; :  
 NEBRASKA CENTRAL TELEPHONE :  
 COMPANY; NEHALEM :  
 TELECOMMUNICATIONS, INC. DBA :  
 NEHALEM TEL & TEL; NELSON BALL :  
 GROUND TELEPHONE COMPANY; :  
 NELSON TELEPHONE COOPERATIVE, :  
 INC.; NELSON-BALL GROUND :  
 TELEPHONE COMPANY; NEMONT :  
 TELEPHONE COOPERATIVE, INC; :  
 NEVADA BELL; NEVADA TELEPHONE- :  
 TELEGRAPH CO; NEW CASTLE TEL. :  
 CO.; NEW FLORENCE TEL. CO. INC.; :  
 NEW HOPE TELEPHONE :  
 COOPERATIVE; NEW HOPE :  
 TELEPHONE COOPERATIVE; NEW :  
 KNOXVILLE TEL. CO.; NEW LISBON :  
 TEL. CO. INC.; NEW LONDON TEL. :  
 CO.; NEW PARIS TELEPHONE INC; :  
 NEW ULM TELECOM INC.; NEW :  
 WINDSOR TEL. CO.; NEWPORT :  
 TELEPHONE COMPANY, INC.; :  
 NIAGARA TEL. CO. HECTOR MN ; :  
 NIAGARA TEL. CO.; NICHOLVILLE :  
 TELEPHONE COMPANY, INC.; NORTH :  
 CENTRAL TELEPHONE :  
 COOPERATIVE COOPERATION; :  
 NORTH COUNTRY TEL. CO.; NORTH :  
 DAKOTA ASSOCIATION OF :  
 TELECOMMUNICATIONS :  
 COOPERATIVES; NORTH DAKOTA :  
 TELEPHONE COMPANY; NORTH :  
 ENGLISH COOP. TEL. CO.; NORTH :  
 PENN TELEPHONE COMPANY; :  
 NORTH PITTSBURGH TELEPHONE :  
 COMPANY; NORTH RIVER TEL. :  
 COOP. MT.; NORTH STATE TEL. :  
 CO.DBA NORTH STATE :  
 COMMUNICATIONS; NORTH TEXAS :  
 TELEPHONE COMPANY; NORTHEAST :  
 FLORIDA TELEPHONE COMPANY; :  
 NORTHEAST IOWA TELEPHONE :

COMPANY; NORTHEAST LOUISIANA :  
 TELEPHONE COMPANY, INC.; :  
 NORTHEAST MISSOURI RURAL :  
 TELEPHONE COMPANY; NORTHEAST :  
 NEBRASKA TEL. CO.; NORTHEAST :  
 TELEPHONE COMPANY, LLC; NORTH- :  
 EASTERN PENNSYLVANIA :  
 TELEPHONE COMPANY; NORTHERN :  
 ARKANSAS TELEPHONE COMPANY; :  
 NORTHERN IOWA TELEPHONE :  
 COMPANY; NORTHERN TEL. CO. OF :  
 MINNESOTA; NORTHERN TEL. COOP. :  
 INC.; NORTHFIELD TEL. CO.; :  
 NORTHFIELD TELEPHONE CO.; :  
 NORTHLAND TELEPHONE COMPANY :  
 OF MAINE, INC.; NORTHLAND :  
 TELEPHONE OF ME, INC. SOUTH; :  
 NORTHSTAR TECHNOLOGY LLC; :  
 NORTH-STATE TELEPHONE CO.; :  
 NORTHWEST COMMUNICATIONS :  
 COOPERATIVE; NORTHWEST IOWA :  
 TELEPHONE, LLC; NORTHWEST TEL. :  
 COOP. ASSN.; NORTHWESTERN :  
 INDIANA TEL. CO. INC.; NORWAY TEL. :  
 CO. INC.; NOVA TEL. CO.; :  
 NOXAPATER TEL. CO. INC.; NTELOS, :  
 INC.; NUCLA-NATURITA TELEPHONE :  
 CO.; NUNN TEL. CO.; NUSHAGAK :  
 ELECTRIC & TELEPHONE :  
 COOPERATIVE INC.; OAKMAN TEL. :  
 CO. INC.; OAKMAN TELEPHONE CO., :  
 INC.; OAKWOOD TELEPHONE CO.; :  
 ODIN TEL. EXCH. INC.; ODIN :  
 TELEPHONE EXCHANGE, INC.; :  
 OGDEN TEL. CO.; OGDEN TEL. CO.; :  
 OGDEN TELEPHONE COMPANY; :  
 OGDEN TELEPHONE COMPANY DBA :  
 FRONTIER OGDEN TEL CO; OHIO :  
 BELL TEL. CO. ; OKLAHOMA ALLTEL, :  
 INC.; OKLAHOMA COMMUNICATION :  
 SYSTEMS, INC.; OKLAHOMA TEL. & :  
 TEL. INC.; OKLAHOMA WESTERN TEL. :  
 CO.; OKLAHOMA WINDSTREAM, INC.; :  
 OLIN TEL. CO. INC.; ONEIDA COUNTY :  
 RURAL TELEPHONE COMPANY; :  
 ONEIDA TEL. EXCH.; ONSLOW COOP. :

TEL. ASSN.; ONTARIO TELEPHONE :  
 COMPANY, INC.; ONTONAGON :  
 COUNTY TELEPHONE COMPANY; :  
 ORAN MUTUAL TEL. CO.; ORCHARD :  
 FARM TELEPHONE CO.; OREGON :  
 FARMERS MUTUAL TELEPHONE :  
 COMPANY; OREGON TELEPHONE :  
 CORPORATION; OREGON-IDAHO :  
 UTILITIES, INC.; ORISKANY FALLS :  
 TEL. CORP.; ORWELL TEL. CO.; :  
 ORWELL TELEPHONE COMPANY; :  
 OSAKIS TEL. CO.; OTELCO :  
 TELEPHONE LLC; OTTOVILLE :  
 MUTUAL TELEPHONE COMPANY; :  
 OTZ TELEPHONE COOPERATIVE, :  
 INC.; OVERLAND PARK; OXFORD :  
 WEST TELEPHONE COMPANY; :  
 OXFORD WEST TELEPHONE :  
 COMPANY; OZARK TELEPHONE :  
 COMPANY; PACIFIC BELL; PALMER :  
 MUTUAL TEL. CO.; PALMERTON :  
 TELEPHONE COMPANY; PALMETTO :  
 RURAL TELEPHONE COOPERATIVE, :  
 INC.; PALO COOP. TEL. ASSN.; :  
 PANHANDLE TELEPHONE :  
 COOPERATIVE INC.; PANORA :  
 COMMUNICATIONS COOPERATIVE; :  
 PARK REGION MUTUAL TELEPHONE :  
 COMPANY; PARTNER :  
 COMMUNICATIONS COOPERATIVE; :  
 PATTERSONVILLE TEL. CO.; :  
 PATTERSONVILLE TEL. CO.; :  
 PATTERSONVILLE TELEPHONE :  
 COMPANY; PAUL BUNYAN RURAL :  
 TELEPHONE COOPERATIVE; PBT :  
 TELECOM, INC.; PEACE VALLEY TEL. :  
 CO.; PEETZ COOP. TEL. CO.; :  
 PEMBROKE TELEPHONE COMPANY, :  
 INC.; PEMBROKE TELEPHONE :  
 COOPERATIVE; PENASCO VALLEY :  
 TELEPHONE COOPERATIVE, INC.; :  
 PEND OREILLE TELEPHONE :  
 COMPANY; PENINSULA TELEPHONE :  
 COMPANY; PENNSYLVANIA TEL. CO.; :  
 PEOPLES MUTUAL TEL. CO.; :  
 PEOPLES MUTUAL TELEPHONE :

COMPANY; PEOPLES RURAL :  
 TELEPHONE COOPERATIVE :  
 CORPORATION, INC.; PEOPLES TEL. :  
 CO. INC.; PEOPLES TEL. CO. INC.; :  
 PEOPLES TEL. CO.; PEOPLES TEL. :  
 CO.; PEOPLES TEL. CO.; PEOPLES :  
 TELECOMMUNICATIONS, LLC; :  
 PEOPLES TELEPHONE COMPANY, :  
 INC.; PEOPLES TELEPHONE :  
 COOPERATIVE - TX; PEOPLES :  
 TELEPHONE COOPERATIVE INC; :  
 PERKINSVILLE TEL. CO.; :  
 PERKINSVILLE TELEPHONE :  
 COMPANY, INC.; PERRY SPENCER :  
 RURAL TELEPHONE COOPERATIVE :  
 INC DBA PSC ST. MINRAD; PHILLIPS :  
 COUNTY TEL. CO.; PIEDMONT RURAL :  
 TELEPHONE COOPERATIVE, :  
 INCORPORATED; PIEDMONT :  
 TELEPHONE MEMBERSHIP :  
 CORPORATION; PIERCE TELEPHONE :  
 COMPANY, INCORPORATED; PIGEON :  
 TELEPHONE COMPANY; PINE BELT :  
 TELEPHONE COMPANY, INC.; PINE :  
 DRIVE TEL. CO.; PINE ISLAND TEL. :  
 CO.; PINE ISLAND TELEPHONE :  
 COMPANY; PINE TELEPHONE :  
 COMPANY; PINE TELEPHONE :  
 SYSTEM, INC.; PINE TREE TEL. & :  
 TELE. CO.; PINELAND TELEPHONE :  
 COOPERATIVE, INC.; PINEVILLE TEL. :  
 CO.; PINNACLES TEL. CO.; PIONEER :  
 TEL. ASSN. INC.; PIONEER :  
 TELEPHONE COMPANY; PIONEER :  
 TELEPHONE COOPERATIVE; :  
 PIONEER TELEPHONE :  
 COOPERATIVE, INC.; PLAINS COOP. :  
 TEL. ASSN. INC.; PLAINVIEW TEL. CO. :  
 INC.; PLANT TELEPHONE COMPANY :  
 1703 U.S. HIGHWAY; PLANTERS :  
 RURAL TELEPHONE COOPERATIVE, :  
 INC.; POKA-LAMBRO TELEPHONE :  
 COOPERATIVE, INC.; POLAR :  
 COMMUNICATIONS MUTUAL AID :  
 CORPORATION; PONDEROSA :  
 TELEPHONE CO.; PORT BYRON TEL. :

CO.; PORT BYRON TELEPHONE :  
 COMPANY; POTLATCH TELEPHONE :  
 COMPANY; POTTAWATOMIE :  
 TELEPHONE CO., L.L.C.; PRAIRIE :  
 GROVE TEL. CO.; PRAIRIE :  
 TELEPHONE CO., INC.; PRAIRIEBURG :  
 TEL. CO. INC.; PRAIRIEWAVE :  
 COMMUNITY TELEPHONE, INC.; :  
 PRESTON TELEPHONE COMPANY; :  
 PRICE COUNTY TELEPHONE :  
 COMPANY; PRIMELINK, INC.; :  
 PROGRESSIVE RURAL TEL. COOP. :  
 INC.; PROJECT MUTUAL TELEPHONE :  
 COOPERATIVE ASSOCIATION, INC.; :  
 PROJECT TELEPHONE COMPANY; :  
 PUBLIC SERVICE TELEPHONE :  
 COMPANY; PUERTO RICO TEL. CO. - :  
 CENTRAL; PUERTO RICO TEL. CO.; :  
 PULASKI-WHITE RURAL TELEPHONE :  
 COOPERATIVE INC.; PYMATUNING :  
 INDEPENDENT TEL. CO.; QUINCY :  
 TEL. CO.; QUINCY TELEPHONE :  
 COMPANY; QWEST CORPORATION; :  
 RADCLIFFE TEL. CO. INC.; RAGLAND :  
 TELEPHONE COMPANY, INC.; :  
 RAINBOW TELECOMMUNICATIONS :  
 ASSOCIATION, INC.; RANDOLPH TEL. :  
 CO.; RANDOLPH TELEPHONE :  
 COMPANY; RANGE TEL. COOP. INC.; :  
 READLYN TEL. CO.; REASNOR :  
 TELEPHONE COMPANY, LLC; RED :  
 RIVER RURAL TEL. ASSN.; REDWOOD :  
 COUNTY TELEPHONE COMPANY; :  
 RESERVATION TELEPHONE :  
 COOPERATIVE; RESERVE :  
 TELEPHONE COMPANY INC.; :  
 REYNOLDS TEL. CO.; RHINELANDER :  
 TEL. CO. LLC DBA FRONTIER :  
 RHINELANDER TEL.; RHINELANDER :  
 TELEPHONE LLC; RICE BELT TEL. :  
 CO.; RICHLAND-GRANT TELEPHONE :  
 COOPERATIVE, INC.; RICHMOND TEL. :  
 CO.; RICO TEL. CO.; RIDGEVILLE TEL. :  
 CO.; RIDGEWAY TEL. CO. INC.; :  
 RINGGOLD TELEPHONE COMPANY; :  
 RINGSTED TEL. CO.; RIO VIRGIN :

TELEPHONE COMPANY; RIVER :  
 VALLEY TELECOMMUNICATIONS :  
 COOP; RIVERS TELEPHONE :  
 COOPERATIVE, INC.; RIVERSIDE :  
 TELECOM, LLC; RIVIERA TELEPHONE :  
 COMPANY, INC.; ROANOKE & :  
 BOTETOURT TEL. CO.; ROANOKE :  
 AND BOTETOURT TELEPHONE :  
 COMPANY; ROANOKE TEL. CO. INC.; :  
 ROBERTS COUNTY TEL. COOP. :  
 ASSN.; ROCHESTER TEL. CO. INC.; :  
 ROCK COUNTY TELEPHONE :  
 COMPANY; ROCK HILL TEL. CO.; :  
 ROCK PORT TELEPHONE COMPANY; :  
 ROCKWELL COOPERATIVE :  
 TELEPHONE ASSOCIATION; ROGGEN :  
 TEL. COOP. CO.; RONAN TEL CO.; :  
 ROOME TELECOMMUNICATIONS :  
 INC.; ROOSEVELT COUNTY RURAL :  
 TELEPHONE COOPERATIVE, INC.; :  
 ROTHSAY TEL. CO. INC.; ROYAL TEL. :  
 CO.; RT COMMUNICATIONS, INC.; :  
 RUNESTONE TELEPHONE :  
 ASSOCIATION; RURAL TEL. SERVICE :  
 CO. INC.; RURAL TELEPHONE :  
 COMPANY; RURAL TELEPHONE :  
 SERVICE COMPANY, INC.; RUTHVEN :  
 TELEPHONE EXCHANGE CO.; RYE :  
 TELEPHONE COMPANY; S & A :  
 TELEPHONE COMPANY, INC.; S & T :  
 TELEPHONE COOPERATIVE :  
 ASSOCIATION; S & W TEL. CO. INC.; :  
 SAC COUNTY MUTUAL TEL. CO.; :  
 SACO RIVER TEL. & TELE. CO.; :  
 SACRED HEART TEL. CO.; SACRED :  
 HEART TELEPHONE COMPANY; :  
 SACRED WIND COMMUNICATIONS, :  
 INC.; SADDLEBACK :  
 COMMUNICATIONS COMPANY; :  
 SALEM TELEPHONE COMPANY; :  
 SALINA-SPAVINAW TELEPHONE :  
 COMPANY, INC.; SALUDA MOUNTAIN :  
 TEL. CO.; SAN CARLOS APACHE :  
 TELECOMMUNICATIONS UTILITY, :  
 INC.; SAND CREEK TEL. CO.; SAND :  
 HILL TELEPHONE COOPERATIVE, :

INCORPORATED; SANDWICH ISLES :  
 COMMUNICATIONS, INC.; SANTA :  
 ROSA TELEPHONE COOPERATIVE, :  
 INC.; SANTEL COMMUNICATIONS :  
 COOPERATIVE, INC.; SCANDINAVIA :  
 TELEPHONE COMPANY; SCHALLER :  
 TELEPHONE COMPANY; SCIO :  
 MUTUAL TELEPHONE ASSOCIATION; :  
 SCOTT COUNTY TELEPHONE CO.; :  
 SCOTT COUNTY TELEPHONE CO- :  
 OPERATIVE; SCOTT-RICE :  
 TELEPHONE CO.; SCRANTON TEL. :  
 CO.; SEARSBORO TEL. CO. INC.; :  
 SEARSBORO TELEPHONE COMPANY, :  
 INC.; SENECA TEL. CO.; SENECA :  
 TELEPHONE COMPANY; SERVICE :  
 TEL. CO.; SERVICE TELEPHONE :  
 COMPANY; SHARON TEL. CO.; :  
 SHARON TEL. CO.; SHARON :  
 TELEPHONE COMPANY; SHAWNEE :  
 TELEPHONE COMPANY; SHELL ROCK :  
 COMMUNICATIONS, INC.; :  
 SHENANDOAH TELEPHONE :  
 COMPANY; SHERBURNE COUNTY :  
 RURAL TELEPHONE CO.; :  
 SHERWOOD MUTUAL TELEPHONE :  
 ASSOCIATION, INC.; SHIAWASSEE :  
 TEL. CO.; SHIAWASSEE TELEPHONE :  
 COMPANY; SHIDLER TELEPHONE :  
 COMPANY; SHOREHAM TEL. CO. :  
 INC.; SIDNEY TELEPHONE COMPANY; :  
 SIERRA TELEPHONE COMPANY, INC.; :  
 SILVER STAR TELEPHONE :  
 COMPANY, INC.; SIOUX VALLEY :  
 TELEPHONE COMPANY; SIREN :  
 TELEPHONE COMPANY, INC.; :  
 SISKIYOU TELEPHONE COMPANY; :  
 SKYLINE TELECOM; SKYLINE :  
 TELEPHONE MEMBERSHIP :  
 CORPORATION; SLEDGE :  
 TELEPHONE COMPANY; SLEEPY EYE :  
 TELEPHONE COMPANY; SMART CITY :  
 TELECOMMUNICATIONS LLC DBA :  
 SMART CITY TELECOM; SMITHVILLE :  
 TEL. CO. INC.; SMITHVILLE :  
 TELEPHONE COMPANY, :

INCORPORATED; SODTOWN TEL. :  
 CO.; SOMERSET TEL. CO.; :  
 SOMERSET TELEPHONE COMPANY; :  
 SOMERSET TELEPHONE COMPANY, :  
 INC.; SOUTH ARKANSAS TEL. CO. :  
 INC.; SOUTH CANAAN TELEPHONE :  
 COMPANY; SOUTH CENTRAL :  
 COMMUNICATIONS, INC.; SOUTH :  
 CENTRAL RURAL TELEPHONE :  
 COOPERATIVE CORPORATION, INC.; :  
 SOUTH CENTRAL TEL. ASSN., INC.; :  
 SOUTH CENTRAL UTAH TELEPHONE :  
 ASSOCIATION, INC.; SOUTH PARK :  
 TELEPHONE COMPANY; SOUTH :  
 PLAINS TELEPHONE COOPERATIVE, :  
 INC.; SOUTH SLOPE COOPERATIVE :  
 TELEPHONE COMPANY; SOUTHEAST :  
 MISSISSIPPI TEL. CO.; SOUTHEAST :  
 MISSISSIPPI TELEPHONE COMPANY, :  
 INC.; SOUTHEAST NEBRASKA TEL. :  
 CO.; SOUTHEAST TELEPHONE CO. :  
 OF WISCONSIN, LLC; :  
 SOUTHEASTERN INDIANA RURAL :  
 TELEPHONE COOPERATIVE INC; :  
 SOUTHERN KANSAS TELEPHONE :  
 COMPANY, INC.; SOUTHERN :  
 MONTANA TEL. CO.; SOUTHERN NEW :  
 ENGLAND TEL.; SOUTHWEST :  
 ARKANSAS TELEPHONE :  
 COOPERATIVE, INC.; SOUTHWEST :  
 OKLAHOMA TELEPHONE; :  
 SOUTHWEST TEL. EXCH. INC.; :  
 SOUTHWEST TEXAS TEL. CO.; :  
 SOUTHWEST TEXAS TEL. CO.; :  
 SOUTHWESTERN BELL; :  
 SOUTHWESTERN TEL. CO.; SPECTRA :  
 COMMUNICATIONS GROUP, LLC; :  
 SPRING GROVE COOPERATIVE :  
 TELEPHONE COMPANY; SPRING :  
 VALLEY TELEPHONE COMPANY, INC.; :  
 SPRINGPORT TELEPHONE :  
 COMPANY; SPRINGVILLE COOP. TEL. :  
 ASSN. INC.; SPRINT-FLORIDA, :  
 INCORPORATED; SPRUCE KNOB :  
 SENECA ROCKS TELEPHONE, INC.; :  
 SRT COMMUNICATIONS INC; ST. :



JOHN TEL. CO.; ST. PAUL COOP. TEL. :  
 ASSN; ST. STEPHEN TEL. CO.; ST. :  
 STEPHEN TELEPHONE COMPANY; :  
 STANDARD TELEPHONE COMPANY; :  
 STANDISH TEL. CO. SOUTH; :  
 STANDISH TELEPHONE COMPANY; :  
 STANTON TELECOM INC.; STAR :  
 TELEPHONE COMPANY, INC.; STAR :  
 TELEPHONE MEMBERSHIP :  
 CORPORATION; STARBUCK :  
 TELEPHONE COMPANY; STATE :  
 INDEPENDENT TELEPHONE :  
 ASSOCIATION OF KANSAS; :  
 CAROLINA-VIRGINIAS TELEPHONE :  
 MEMBERSHIP ASSOCIATION, INC.; :  
 STATE LONG DISTANCE TEL. CO.; :  
 STATE TEL. CO.; STAYTON :  
 COOPERATIVE TELEPHONE :  
 COMPANY; STEELVILLE TELEPHONE :  
 EXCHANGE, INC.; STELLE TEL. CO.; :  
 STOCKBRIDGE & SHERWOOD :  
 TELEPHONE COMPANY; :  
 STOCKHOLM-STRANDBURG TEL. :  
 CO.; STONEHAM COOP. TEL. CO.; :  
 STOUTLAND TELEPHONE COMPANY; :  
 STRASBURG TELEPHONE COMPANY; :  
 STRATFORD MUTUAL TELEPHONE :  
 COMPANY; SUGAR LAND :  
 TELEPHONE COMPANY; SUGAR :  
 VALLEY TEL. CO.; SUGAR VALLEY :  
 TELEPHONE COMPANY; SULLY TEL. :  
 ASSN.; SUMMIT TEL.; SUNFLOWER :  
 TEL. CO., INC.; SUNFLOWER :  
 TELEPHONE COMPANY, INC.; :  
 SUNMAN TELECOMMUNICATIONS :  
 CORPORATION; SUPERIOR TEL. :  
 COOP.; SUREWEST TELEPHONE; :  
 SURRY TELEPHONE MEMBERSHIP :  
 CORP.; SWAYZEE TEL. CO. INC.; :  
 SWEETSER RURAL TEL. CO. INC.; :  
 SWISHER TEL. CO.; SYCAMORE TEL. :  
 CO.; TABLE TOP TELEPHONE :  
 COMPANY; TACONIC TEL. CORP.; :  
 TATUM TEL. CO.; TAYLOR :  
 TELEPHONE COOPERATIVE, :  
 INCORPORATED; TEL SERVICE CO.; :

TELEPHONE USA OF WISCONSIN, :  
 LLC; TELLICO TEL. CO. INC.; TELLICO :  
 TELEPHONE COMPANY, :  
 INCORPORATED; TEMPLETON TEL. :  
 CO.; TENINO TELEPHONE COMPANY; :  
 TENNESSEE TEL. CO.; TENNESSEE :  
 TELEPHONE COMPANY; TENNEY :  
 TEL. CO.; TERRAL TELEPHONE :  
 COMPANY; TERRIL TELEPHONE :  
 COOPERATIVE; TEXAS ALLTEL, INC.; :  
 TEXAS STATEWIDE TELEPHONE :  
 COOPERATIVE, INC.; TEXAS :  
 WINDSTREAM, INC.; THACKER- :  
 GRIGSBY TELEPHONE COMPANY, :  
 INCORPORATED; THE YADKIN :  
 VALLEY TELEPHONE MEMBERSHIP :  
 CORPORATION; THREE RIVER :  
 TELCO; TIDEWATER TELECOM INC; :  
 TIPTON TEL. CO. INC.; TITONKA TEL. :  
 CO.; TITONKA TEL. CO.; TOHONO :  
 O'ODHAM UTILITY AUTHORITY; :  
 TOLEDO TELEPHONE CO., INC.; :  
 TONICA TEL. CO.; TOPSHAM :  
 TELEPHONE COMPANY, INC.; TOTAH :  
 COMMUNICATIONS, INC.; TOWNSHIP :  
 TEL. CO. INC.; TOWNSHIP :  
 TELEPHONE COMPANY, INC.; TRANS- :  
 CASCADES TEL. CO.; TRENTON :  
 TELEPHONE COMPANY; TRIANGLE :  
 TELEPHONE COOPERATIVE :  
 ASSOCIATION, INC.; TRI-COUNTY :  
 COMMUNICATIONS COOPERATIVE, :  
 INC.; TRI-COUNTY TEL. ASSN. INC.; :  
 TRI-COUNTY TEL. ASSN. INC.; TRI- :  
 COUNTY TEL. CO. INC.; TRI-COUNTY :  
 TEL. CO. INC.; TRI-COUNTY TEL. :  
 MEMBERSHIP CORP.; TRI-COUNTY :  
 TELCOM, INC.; TRI-COUNTY :  
 TELEPHONE ASSOCIATION, INC.; TRI- :  
 COUNTY TELEPHONE COMPANY :  
 INC.; TRI-COUNTY TELEPHONE :  
 COMPANY, INC.; TRI-COUNTY :  
 TELEPHONE COOPERATIVE, INC.; :  
 TRI-COUNTY TELEPHONE :  
 MEMBERSHIP CORPORATION; :  
 TRUMANSBURG TELEPHONE :

COMPANY, INC.; TULAROSA BASIN :  
 TELEPHONE COMPANY, INC.; :  
 TURTLE MOUNTAIN :  
 COMMUNICATIONS, INC.; TWIN :  
 LAKES TELEPHONE COOPERATIVE :  
 CORPORATION; TWIN VALLEY :  
 TELEPHONE, INC.; TWIN VALLEY- :  
 ULEN TELEPHONE COMPANY C/O :  
 ARVIG ENTERPRISES; UBTA-UBET :  
 COMMUNICATIONS INC.; UNION :  
 RIVER TELEPHONE COMPANY; :  
 UNION SPRINGS TEL. CO. INC.; :  
 UNION SPRINGS TELEPHONE :  
 COMPANY, INC.; UNION TEL. CO. :  
 DELL; UNION TEL. CO.; UNION TEL. :  
 CO.; UNION TEL. CO.; UNION :  
 TELEPHONE COMPANY; UNION :  
 TELEPHONE COMPANY; UNITED :  
 FARMERS TEL. CO.; UNITED TEL. CO. :  
 INC.; UNITED TEL. CO. OF INDIANA :  
 INC.; UNITED TEL. CO. OF KANSAS; :  
 UNITED TEL. CO. OF NEW JERSEY; :  
 UNITED TEL. CO. OF OHIO; UNITED :  
 TEL. CO. OF PENNSYLVANIA; UNITED :  
 TEL. CO. OF THE CAROLINAS; :  
 UNITED TEL. CO. OF THE WEST; :  
 UNITED TELEPHONE - NORTHWEST; :  
 UNITED TELEPHONE - SOUTHEAST; :  
 UNITED TELEPHONE ASSOCIATION. :  
 INC.; UNITED TELEPHONE COMPANY; :  
 UNITED TELEPHONE COMPANY OF :  
 NEW JERSEY, INC.; UNITED :  
 TELEPHONE COMPANY OF :  
 PENNSYLVANIA; UNITED TELEPHONE :  
 COMPANY OF TEXAS, INC.; UNITED :  
 TELEPHONE MUTUAL AID :  
 CORPORATION; UNITED UTILITIES, :  
 INC.; UNITEL, INC.; UNIVERSAL :  
 COMMUNICATIONS OF ALLISON, :  
 INC.; UPPER PENINSULA TELEPHONE :  
 COMPANY; UPSALA COOP. TEL. :  
 ASSN.; UTELCO, LLC; VALLEY TEL. :  
 CO.; VALLEY TELECOMMUNICATIONS :  
 COOPERATIVE ASSOCIATION, INC.; :  
 VALLEY TELEPHONE CO., LLC; :  
 VALLEY TELEPHONE COOPERATIVE, :

INC.; VALLEY TELEPHONE :  
 COOPERATIVE, INC.; VALLIANT :  
 TELEPHONE COMPANY; VALOR :  
 TELECOMM OF TX, LP-NM#1 DBA :  
 WINDSTREAM COMM SW; VALOR :  
 TELECOMM OF TX, LP-NM#2 DBA :  
 WINDSTREAM COMM SW; VALOR :  
 TELECOMM OF TX, LP-OK DBA :  
 WINDSTREAM COMMUNICATIONS :  
 SW; VALOR TELECOMM OF TX, LP- :  
 TX#1DBA WINDSTREAM COMM SW; :  
 VAN BUREN TEL. CO. INC.; VAN :  
 HORNE COOP. TEL. CO.; VANLUE :  
 TEL. CO.; VAUGHNSVILLE TEL. CO. :  
 INC.; VENTURA TEL. CO. INC.; :  
 VENTURE COMMUNICATIONS :  
 COOPERATIVE; VENUS TEL. CORP.; :  
 VERIZON CALIFORNIA INC.-CA (GTE); :  
 VERIZON CALIFORNIA, INC. - AZ; :  
 VERIZON CALIFORNIA, INC; VERIZON :  
 DELAWARE INC.; VERIZON FLORIDA :  
 INC.; VERIZON MARYLAND INC.; :  
 VERIZON NEW ENGLAND INC.; :  
 VERIZON NEW JERSEY INC.; :  
 VERIZON NEW YORK INC.; VERIZON :  
 NORTH INC. - IL (CONTEL); VERIZON :  
 NORTH INC. - IL; VERIZON NORTH :  
 INC. - IN (ALLTEL); VERIZON NORTH :  
 INC. - IN (CONTEL); VERIZON NORTH :  
 INC. - IN; VERIZON NORTH INC. - MI; :  
 VERIZON NORTH INC. - OH; VERIZON :  
 NORTH INC. - WI; VERIZON NORTH :  
 INC.; VERIZON NORTH INC.; VERIZON :  
 NORTH INC.; VERIZON NORTH INC.; :  
 VERIZON NORTH INC.- PA (QUAKER :  
 STATE); VERIZON NORTH INC.-MI :  
 (ALLTEL); VERIZON NORTH INC.-PA :  
 (CONTEL); VERIZON NORTH INC.-PA; :  
 VERIZON NORTHWEST INC.; :  
 VERIZON NORTHWEST INC.; :  
 VERIZON NORTHWEST INC.-WA; :  
 VERIZON PENNSYLVANIA INC. :  
 IRVING TX ; VERIZON SOUTH INC. - IL :  
 (ALLTEL); VERIZON SOUTH INC.; :  
 VERIZON SOUTH INC.; VERIZON :  
 SOUTH INC.; VERIZON SOUTH INC.; :

VERIZON SOUTH INC.; VERIZON :  
 SOUTH INC.-VA (CONTEL); VERIZON :  
 SOUTH, INC. - NC (CONTEL); :  
 VERIZON SOUTH, INC. - SC :  
 (CONTEL); VERIZON VIRGINIA INC.; :  
 VERIZON WASHINGTON, DC INC. ; :  
 VERIZON WEST COAST INC.; :  
 VERIZON WEST VIRGINIA INC.; :  
 VERMONT TELEPHONE CO., INC.; :  
 VERNON TEL. CO. INC.; VERNON :  
 TELEPHONE COMPANY, INC.; :  
 VERNON TELEPHONE :  
 COOPERATIVE; VILLISCA FARMERS :  
 TEL. CO.; VIOLA HOME TEL. CO.; :  
 VIRGIN ISLANDS TEL. CORP. DBA :  
 INNOVATIVE TELEPHONE; VIRGINIA :  
 TELEPHONE COMPANY; VIVIAN :  
 TELEPHONE COMPANY; VOLCANO :  
 TEL. CO.; VOLCANO TELEPHONE :  
 COMPANY; WABASH MUTUAL TEL. :  
 CO.; WABASH TELEPHONE :  
 COOPERATIVE INC.; WAITSFIELD- :  
 FAYSTON TELEPHONE CO., INC.; :  
 WALDRON TELEPHONE COMPANY; :  
 WALNUT HILL TEL. CO.; WALNUT HILL :  
 TELEPHONE COMPANY; WALNUT :  
 TEL. CO.; WAMEGO TELEPHONE :  
 COMPANY, INC.; WAR ACQUISITION :  
 CORP.DBA WAR TELEPHONE :  
 COMPANY; WARREN TELEPHONE :  
 COMPANY; WARREN TELEPHONE :  
 COMPANY; WARWICK VALLEY TEL. :  
 CO.; WASHINGTON COUNTY RURAL :  
 TELEPHONE COOPERATIVE INC.; :  
 WAUNAKEE TELEPHONE COMPANY, :  
 LLC; WAUNETA TELEPHONE CO.; :  
 WAVERLY HALL TELEPHONE, L.L.C.; :  
 WEBB-DICKENS TELEPHONE :  
 CORPORATION; WEBSTER-CALHOUN :  
 COOPERATIVE TELEPHONE :  
 ASSOCIATION; WELLMAN CO- :  
 OPERATIVE TELEPHONE :  
 ASSOCIATION; WEST CAROLINA :  
 RURAL TELEPHONE COOPERATIVE, :  
 INC.; WEST CENTRAL TELEPHONE :  
 ASSOCIATION; WEST IOWA TEL. CO.; :

WEST KENTUCKY RURAL :  
 TELEPHONE COOPERATIVE :  
 CORPORATION, INC.; WEST LIBERTY :  
 TEL. CO.; WEST PENOBSCOT TEL & :  
 TEL CO; WEST PENOBSCOT :  
 TELEPHONE AND TELEGRAPH :  
 COMPANY; WEST PLAINS :  
 TELECOMMUNICATIONS INC.; WEST :  
 POINT TEL. CO. INC.; WEST RIVER :  
 COOPERATIVE TEL. CO.; WEST :  
 RIVER TELECOMMUNICATIONS :  
 COOPERATIVE; WEST RIVER :  
 TELECOMMUNICATIONS :  
 COOPERATIVE; WEST SIDE :  
 TELEPHONE COMPANY; WEST :  
 TENNESSEE TEL. CO. INC.; WEST :  
 TEXAS RURAL TELEPHONE :  
 COOPERATIVE, INC.; WEST :  
 WISCONSIN TELCOM COOPERATIVE, :  
 INC.; WESTERN IOWA TELEPHONE :  
 ASSOCIATION; WESTERN NEW :  
 MEXICO TELEPHONE COMPANY, :  
 INC.; WESTERN TEL. CO. NEW ULM :  
 MN ; WESTERN TELEPHONE :  
 COMPANY; WESTERN WAHIAKUM :  
 COUNTY TELEPHONE COMPANY; :  
 WES-TEX TELEPHONE :  
 COOPERATIVE, INC.; WESTGATE :  
 COMMUNICATIONS LLC DBA :  
 WEAVTEL; WESTPHALIA TEL. CO.; :  
 WESTSIDE INDEPENDENT :  
 TELEPHONE COMPANY; WHEAT :  
 STATE TELEPHONE, INC.; WHIDBEY :  
 TEL. CO.; WIGGINS TEL. ASSN.; :  
 WIKSTROM TELEPHONE COMPANY, :  
 INCORPORATED; WILDERNESS :  
 VALLEY TELEPHONE COMPANY, INC.; :  
 WILKES TELEPHONE AND ELECTRIC :  
 COMPANY; WILKES TELEPHONE :  
 MEMBERSHIP CORP.; WILLARD TEL. :  
 CO. MERINO CO ; WILLISTON TEL. :  
 CO.; WILLISTON TELEPHONE :  
 COMPANY; WILSON TELEPHONE :  
 COMPANY, INC.; WILTON TEL. CO.; :  
 WILTON TEL. CO.; WINDSTREAM :  
 ACCUCOMM :

TELECOMMUNICATIONS, INC.; :  
 WINDSTREAM ALABAMA, INC.; :  
 WINDSTREAM ARKANSAS, INC.; :  
 WINDSTREAM COMMUNICATIONS :  
 KERRVILLE, L.P.; WINDSTREAM :  
 CONCORD TELEPHONE, INC.; :  
 WINDSTREAM FLORIDA, INC.; :  
 WINDSTREAM GEORGIA :  
 COMMUNICATIONS CORP.; :  
 WINDSTREAM GEORGIA :  
 TELEPHONE, INC.; WINDSTREAM :  
 GEORGIA, INC.; WINDSTREAM :  
 KENTUCKY EAST, INC.-LEXINGTON; :  
 WINDSTREAM KENTUCKY EAST, :  
 INC.-LONDON; WINDSTREAM :  
 KENTUCKY WEST, INC.; :  
 WINDSTREAM MISSISSIPPI, INC.; :  
 WINDSTREAM MISSOURI, INC.; :  
 WINDSTREAM NEBRASKA, INC.; :  
 WINDSTREAM NEW YORK, INC.- :  
 FULTON; WINDSTREAM NEW YORK, :  
 INC.-JAMESTOWN; WINDSTREAM :  
 NEW YORK, INC.-RED JACKET; :  
 WINDSTREAM NORTH CAROLINA, :  
 INC.; WINDSTREAM OHIO, INC.; :  
 WINDSTREAM OKLAHOMA, INC.; :  
 WINDSTREAM PENNSYLVANIA, INC.; :  
 WINDSTREAM SOUTH CAROLINA, :  
 INC.; WINDSTREAM STANDARD, INC.; :  
 WINDSTREAM SUGAR LAND, INC.; :  
 WINDSTREAM WESTERN RESERVE, :  
 INC.; WINN TELEPHONE COMPANY; :  
 WINNEBAGO COOPERATIVE :  
 TELEPHONE ASSOCIATION; :  
 WINSTED TEL. CO.; WINTERHAVEN :  
 TELEPHONE COMPANY; WINTHROP :  
 TELEPHONE COMPANY; WISCONSIN :  
 BELL INC.; WITTENBERG TEL. CO.; :  
 WOLVERINE TEL. CO.; WOLVERINE :  
 TELEPHONE COMPANY; :  
 WOLVERTON TELEPHONE :  
 COMPANY; WOOD COUNTY TEL. CO. :  
 WIS.; WOODBURY TEL. CO.; :  
 WOODHULL TELEPHONE COMPANY; :  
 WOODSTOCK TEL. CO.; WOOLSTOCK :  
 MUTUAL TEL. ASSN.; WTC :

COMMUNICATIONS, INC.;	:
WYANDOTTE TEL. CO.; WYOMING	:
MUTUAL TEL. CO.; XIT RURAL	:
TELEPHONE COOPERATIVE, INC.;	:
YADKIN VALLEY TEL. MEMBERSHIP	:
CORP.; YATES CITY TEL. CO.; YCOM	:
NETWORKS, INC; YCOM NETWORKS,	:
INC.; YELCOT TELEPHONE	:
COMPANY; YEOMAN TELEPHONE	:
COMPANY INC.; YORKVILLE	:
TELEPHONE COOPERATIVE; YUKON	:
TEL. CO. INC.; YUKON-WALTZ TEL.	:
CO.; ZENDA TEL. CO. INC.;	:
ZUMBROTA TEL. CO.,	:
	:
	:
Defendants.	:
	:

---

## FALSE CLAIMS ACT COMPLAINT AND DEMAND FOR JURY TRIAL

### Introduction

1. James A. Stoltz (the “Relator”) brings this action on behalf of the United States of America against the defendants for treble damages and civil penalties arising from the defendants’ false statements and false claims in violation of the Civil False Claims Act, 31 U.S.C. §§ 3729 et seq. The violations arise out of

2. As required by the False Claims Act, 31 U.S.C. § 3730(b)(2), the Relator has provided to the Attorney General of the United States and to the United States Attorney for the District of New Jersey a statement of all material evidence and information related to the Complaint. This Disclosure Statement is supported by material evidence known to Relator at his filing establishing the existence of defendants’ false claims. Because the statement includes attorney-



client communications and work product of the Relator's attorneys, and is submitted to the Attorney General and to the United States Attorney in their capacity as potential co-counsel in this litigation, the Relator understands this disclosure to be confidential and privileged.

### **Jurisdiction and Venue**

3. This action arises under the False Claims Act, 31 U.S.C. §§ 3729 et seq. This Court has jurisdiction over this case pursuant to 31 U.S.C. §§ 3732(a) and 3730(b). This court also has jurisdiction pursuant to 28 U.S.C. § 1345 and 28 U.S.C. § 1331.

4. Venue is proper in this District pursuant to 31 U.S.C. § 3732(a), because the predicate acts proscribed by 31 U.S.C. §§ 3729 et seq. and complained of herein came to fruition in this district, and is also proper pursuant to 28 U.S.C. § 1391(b) and (c), because at all times material and relevant, defendants transact and transacted business in this District via their corporate conduit, the National Exchange Carriers Association (hereinafter "NECA"), whose base of operations is in Parsippany, New Jersey.

### **Parties**

5. The Relator is a citizen and resident of the State of New Jersey. He is an "original source" of this information within the meaning of 31 U.S.C. § 3730(e)(4)(B), but to his knowledge, the information contained herein concerning the Defendants alleged False Claims Act violations has not been publicly disclosed.

6. For the past ten (10) years, the Relator has been working at NECA as a Cost Resolution Manager. In his job, he interprets Defendants transactions that are complex and/or high value; the same are officially documented, made available to the Defendants, and are filed with Federal Communication Commission (hereinafter "FCC"). Relator had the added responsibility for developing the documentation and communicating the interpretation of these transactions from NECA to the Defendants. In this position, he was directly responsible for interpreting FCC guidelines for accounting and ratemaking rules with respect to the aforementioned transactions and communicating the same to NECA management and member companies.

7. Relator is an original source of this information to the United States. He has direct and independent knowledge of the information on which the allegations are based and has voluntarily provided the information to the Government before filing an action under the False Claims Act which is based on the information.

8. The United States of America ("U.S.") funds the FCC's Universal Service Fund (hereinafter "USF") which in turn provides subsidies to the Defendants. The violations of the False Claims Act arise because the Defendants knowingly: (1) failed to report dividend income from the Department of Agriculture's Rural Telephone Bank (hereinafter "RTB") either in the year that the income was distributed or when the Bank was dissolved; and, (2) failed to use the FCC's prescribed depreciation accounting methods. Both of these

actions overstated their rightful claims for monetary support payments and/or subsidies from the USF.

9. The Relator alleges that the following Defendants are inculpated in the RTB Dissolution reporting failure, and their individual addresses follow: Ace Telephone Association, 207 East Cedar Street Houston, MN 55943; Ace Telephone Company of Michigan, Inc., 207 East Cedar Street Houston MN 55943; ACS of the Northland, Inc. ACS Holdings, Inc., 600 Telephone Ave, Anchorage AK 99503; Adams Telephone Co-operative, 405 Emminga Rd., Golden IL 62339; Albany Mutual Telephone Association, 131 6th Street, Albany MN 56307; Alhambra-Grantfork Telephone Company, 114 Wall Street, Alhambra IL 62001; All West Communications, Inc., 500 West 100 North, Kamas UT 84036; Alliance Communications Cooperative, Inc. (Baltic and Splitrock divisions), 612 3<sup>rd</sup>, Garretson SD 57030; ALLTEL Alabama, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Arkansas, Inc., One Allied Drive, Little Rock AR 72202; Alltel Carolina, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Corporation, One Allied Drive, Little Rock AR 72202; ALLTEL Florida, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Georgia, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Kentucky, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Mississippi, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Missouri, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Missouri, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Missouri, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL New York, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Oklahoma, Inc., One Allied Drive, Little

Rock AR 72202; ALLTEL Pennsylvania, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL Pennsylvania, Inc., One Allied Drive, Little Rock AR 72202; ALLTEL South Carolina, Inc., One Allied Drive, Little Rock AR 72202; Alma Telephone Company, Inc., 733 West 11th Street, Alma GA 31510; Amelia Telephone Corporation, 525 Junction Road, Madison WI 53717; Amherst Telephone Company, 120 Mill Street, Amherst WI 54406; Arapahoe Telephone Company, 524 Nebraska Ave, Arapahoe NE 68922; Arcadia Telephone Company, 525 Junction Road, Madison WI 53717; Ardmore Telephone Company Incorporated, 30190 Ardmore Avenue, Ardmore TN 38449; Arkansas Telephone Company, Inc., 528 Church Street, Clinton AR 72031; Arlington Telephone Company, 1605 Washington Street, Blair NE 68008; Armstrong Telephone Company North, One Armstrong Place, Butler PA 16001; Armstrong Telephone Company, One Armstrong Place, Butler PA 16001; Armstrong Telephone Company-Northern Division, One Armstrong Place, Butler PA 16001; Arrowhead Communications Corporation, 211 Main Street, South Hector MN 55342; Arvig Telephone Company, 525 Junction Road, Madison WI 53717; Asotin Telephone Company, 525 Junction Road, Madison WI 53717; Atlantic Telephone Membership Corporation, 620 Whiteville RD NW, Shallotte NC 28459; Baca Valley Telephone Company, Inc., 532 Broadway Ave, Des Moines NM 88418; Badger Telecom, LLC, 525 Junction Road, Madison WI 53717; Baldwin Telecom, Inc., 930 Naple St., Baldwin WI 54002; Ballard Rural Telephone Cooperative Corporation, Inc., 159 West 2nd Street La Center, KY 42056; Baraga Telephone Company, 204 State Street, Baraga MI 49908; Barnardsville

Telephone Company, 525 Junction Road, Madison WI 53717; Barry County Telephone Company, 123 West Orchard, Delton MI 49046; Bay Springs Telephone Company, Inc., 2988 Highway 15, Bay Springs MS 39422; Bayland Telephone, Inc., 2711 E. Frontage Rd., Abrams WI 54101; Beaver Creek Cooperative Telephone Company, 15223 S. Henrici Road, Oregon City OR 97045; Beaver Creek Telephone Company dba Timberline Telecom, One Telephone Dr., Mt. Vernon OR 97865; Beggs Telephone Company, Inc., 5th & Choctaw Beggs, OK 74421; BEK Communications Cooperative, 200 East Broadway, Steele ND 58482; Bellsouth Telecommunications Inc., 1155 Peachtree St, Suite 14E, Atlanta GA 30309; Belmont Telephone Company, 121 North Washington Street, Cuba City WI 53807; Ben Lomand Rural Telephone Cooperative, Inc., 311 N. Chancery St., McMinnville TN 37111; Benkelman Telephone Company, Inc., 607 Chief Street, Benkelman NE 69021; Benton Cooperative Telephone Company, 2220 125th Street, NW, Rice MN 56367; Berkshire Telephone Corporation, 521 East Morehead St. Suite 250, Charlotte NC 28202; Big Bend Telephone Company, Inc., 808 North 5th Street, Alpine TX 79830; Big Sandy Telecom, Inc., 521 East Morehead St. Suite 250, Charlotte NC 28202; Bijou Telephone Co-op Association, Inc., 1070 North Highway 36, Byers CO 80103; Bixby Telephone Co., 6 E. Breckenridge Bixby, OK 74008; Black Earth Telephone Company, LLC, 525 Junction Road Madison, WI 53717; Blackduck Telephone Company, 50 Margaret Avenue, NE, Blackduck MN 56630; Blackfoot Telephone Cooperative, Inc., 1221 N. Russell Street, Missoula MT 59808; Blair Telephone Company, 1605 Washington Street, Blair NE 68008;

Bledsoe Telephone Cooperative Corporation, 338 Cumberland Ave., Pikeville TN 37367; Bloomer Telephone Company, 1120 15th Avenue, Bloomer WI 54724; Bloomingdale Telephone Company, Inc., 101 W. Kalamazoo Street, Bloomingdale MI 49026; Blue Ridge Telephone Company, 525 Junction Road, Madison WI 53717; Blue Valley Tele-Communications, Inc., 1557 Pony Express Highway, Home KS 66438; Bluffton Telephone Co., Inc., 856 William Hilton Pkwy., Hilton Head Island SC 29926; Bonduel Telephone Company, LLC, 525 Junction Road, Madison WI 53717; BPM, Inc., 851 County Road #1519, Bay Springs MS 39422; Brandenburg Telephone Company, 200 Telco Drive, Brandenburg KY 40108; Brazoria Telephone Company, 314 W. Texas St., Brazoria TX 77422; Breda Telephone Corp., 112 East Main St., Breda IA 51436; Bretton Woods Telephone Company, Inc., 171 Mount Washington Hotel Road, Bretton Woods NH 03575; Bridge Water Telephone Co., 525 Junction Road, Madison WI 53717; Brindlee Mountain Telephone Company "Division of Otelco Telephone LLC," 505 Third Avenue East, Oneonta AL 35121; Bristol Bay Telephone Cooperative, Inc., 1 Main St. King, Salmon AK 99613; Brooklyn Mutual Telecommunications Cooperative, 129 Jackson Street, Brooklyn IA 52211; Bruce Telephone Company, Inc., 620 N. Alvey St., Bruce WI 54819; Buggs Island Telephone Co-operative, 100 Nellie Jones Rd., Bracey VA 23919; Burlington, Brighton & Wheatland Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Bush-Tell, Incorporated, 1 Bush-Tell Circle, Aniak AK 99557; Butler Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Calaveras Telephone Company, 513 Main Street Copperopolis, CA 95228;

Calhoun City Telephone Company, Inc., 525 Junction Road, Madison WI 53717; CAL-ORE Telephone Co., 719 W. Third Street, Dorris CA 96023; Cambridge Telephone Company, 613 Patterson Street, Cambridge NE 69022; Cameron Telephone Company, LLC, 153 W. Dave Dugas Road, Sulphur LA 70665; Campti-Pleasant Hill Telephone Company, Inc., 5909 Highway 1 Bypass, Natchitoches LA 71457; Canadian Valley Telephone Co., 100 Telephone Road, Crowder OK 74430; Canby Telephone Association, 185 SE 1st Avenue, Canby OR 97013; CANNON VALLEY TELECOM, INC., 202 N. 1st St, Briceville MN 56014; Cap Rock Telephone Cooperative, Inc., 121 East Third Street, Spur TX 79370; Carnegie Telephone Company, Inc., 25 S Colorado, Carnegie OK 73015; Cascade Utilities, Inc., 303 S.W. Zorbist Street, Estacada OR 97023; Casey Mutual Telephone Company, 108 East Logan Street, Casey IA 50048; Cass Telephone Company, 100 Redbud Road, Virginia IL 62691; Central Montana Communications, Inc., 2121 Highway #2, N.W., Harve MT 59501; Central Oklahoma Telephone Co., 223 Broadway, Davenport OK 74026; Central Scott Telephone Company, 125 N. 2nd St., Eldridge IA 52748; Central State Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Central Telephone Company of Virginia, 2330 Shawnee Missions Park, Westwood KS 66205; Central Utah Telephone, Inc., 35 South State, Fairview UT 84629; CenturyTel Midwest-Michigan, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Arkansas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Central Indiana Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Central Louisiana, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of

Claiborne, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Colorado, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Cowiche, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Eagle, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of East Louisiana, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Eastern Oregon, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Forestville, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Idaho, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Inter Island, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Lake Dallas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Larsen-Readfield, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Minnesota, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Monroe County, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of North Louisiana, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of North Mississippi, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northern Wisconsin, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northwest Louisiana, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northwest Wisconsin, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Ooltewah-Collegedale, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Redfield, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of South Arkansas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Southeast Louisiana, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of Southern Wisconsin, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of Southwest



Louisiana, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of the Gem State, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of the Midwest-Wisconsin, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of the Southwest, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Wyoming, Inc., 100 CenturyTel Drive, Monroe LA 71203; Chariton Valley Telephone Corporation, 109 Butler St., Macon MO 63552; Chatham Telephone Company, 525 Junction Road, Madison WI 53717; Chazy and Westport Telephone Corporation, 2 Champlain Ave, Westport NY 12993; Chequamegon Communications Cooperative, Inc., 4375 US Highway 63, Cable WI 54821; Cherokee Telephone Company, 403 North Service Road, Calera OK 74730; Chesnee Telephone Company, Incorporated, 208 S. Alabama Avenue Chesnee, SC 29323; Cheyenne River Sioux Tribe Telephone Authority, 100 Main Street Eagle, Butte SD 57625; Chibardun Telephone Cooperative, Inc., 401 South First St., Cameron WI 54822; Chickamauga Telephone Corporation, 12 3rd Street, Bay Springs MS 39422; Chickasaw Telephone Company, 124 West Vinita, Sulphur OK 73086; China Telephone Company, 521 East Morehead, St. Suite 250, Charlotte NC 28202; Chippewa County Telephone Company, 108 West Superior Street, Munising MI 49862; Chouteau Telephone Company, 521 East Morehead, St. Suite 250, Charlotte NC 28202; Christensen Communications Company, 104 West Main, Madelia MN 56062; Cimarron Telephone Co., One Main Street, Earlsboro OK 74840; Citizens Mutual Telephone Company, 114 West Jefferson Street, Bloomfield IA 52537; Citizens Telecommunications Company of West Virginia, 3 High Ridge Park, Stamford CT 06905; Citizens

Telephone Company, 225 E. Main Street, Brevard NC 28712; Citizens Telephone Company of Hammond, New York, Inc., 26 S Main Street, Hammond NY 13646; Citizens Telephone Co-operative, 220 Webbs Mill Road, North Floyd VA 24091; Citizens Telephone Cooperative, Inc., 328 West Main Street, New Auburn WI 54757; Citizens Utilities Rural Company, Inc., 3 High Ridge Park, Stamford CT 06905; Clay County Rural Telephone Cooperative, Inc. d/b/a Endeavor Communications, 2 S. West Street, Cloverdale IN 46120; Clear Creek Mutual Telephone Company, 18238 S. Fischers Mill Road, Oregon City OR 97045; Climax Telephone Company, 110 N. Main Street, Climax MI 49034; C-M-L Telephone Coop. Assoc. of Meriden, IA, 208 Eagle St., Meriden IA 51037; Coastal Utilities, Inc., 103 South Fifth Street, Mebane NC 27302; Cobbosseecontee Telephone Company, 525 Junction Road, Madison WI 53717; Cochrane Cooperative Telephone Company, 103 West Fifth St., Cochrane WI 54622; Coleman County Telephone Cooperative, Inc., 215 North Second Street, Santa Anna TX 76878; Colton Telephone Company, 20983 South Highway 211, Colton OR 97017; Comanche County Telephone Company, Inc., 6100 Highway 16 South, De Leon TX 76444; Commonwealth Telephone Company, 100 Lake Street, Dallas PA 18612; Communication Corporation of Michigan, 525 Junction Road, Madison WI 53717; Communications 1 Network, Inc., 105 South Main, Kanawha IA 50447; Communications Corporation of Indiana, 525 Junction Road, Madison WI 53717; Communications Corporation of Southern Indiana, 525 Junction Road, Madison WI 53717; Community Telephone Company, Inc., 10183 State Highway 25, East Windthorst TX 76389; Concord Telephone Exchange,

Inc., 525 Junction Road, Madison WI 53717; Consolidated Communications of Fort Bend Company, 121 S. 17th St., Mattoon IL 61938; Consolidated TELCO, Inc., 6900 Van Dorn Street, Suite 21, Lincoln NE 68506; Consolidated TELCOM, 507 South Main, Dickinson ND 58602; Consolidated Telephone Company, 1102 Madison St., Brainerd MN 56401; Contel Of Minnesota, Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Contel of New York, Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Contel of the South, Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Contel of West Virginia, Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Continental Telephone Company, 525 Junction Road, Madison WI 53717; Coon Valley Farmers Telephone Company, Inc., 105 Central Ave. Coon Valley WI 54623; Cooperative Telephone Company, 704 3rd St., Victor IA 52347; Copper Valley Telephone Cooperative, Inc., 329 Fairbanks Street, Valdez AK 99686; Copper Valley Telephone, Inc., 752 East Maley Street, Willcox AZ 85644; Cozad Telephone Company, 122 East 7th Street, Cozad NE 69130; C-R Telephone Company, 521 East Morehead St. Suite 250, Charlotte NC 28202; Craw-Kan Telephone Cooperative, Inc., 200 N. Ozark St., Girard KS 66743; Cross Telephone Company, L.L.C., 704 3rd Avenue, Warner OK 74469; Crown Point Telephone Corporation, 2829 NYS RTE 9N, Crown Point NY 12928; Cuba City Telephone Exchange Company, 121 North Washington Street, Cuba City WI 53807; Cumby Telephone Cooperative, Inc., 200 Frisco Street Cumby TX 75433; Custer Telephone Cooperative, Inc., 1111 South Main St. Challis ID 83226; Dakota Coop Telecom Inc., P.O. Box 66, Irene SD 57037; Darien Telephone Co.,

Inc., 1011 North Way, Darien GA 31305; Daviess-Martin County Rural Telephone Corporation dba RTC Comm., 9 Main Street, Montgomery IN 47558; Decatur Telephone Company, 149 7th Street, Decatur MS 39327; Decatur Telephone Company, 525 Junction Road, Madison WI 53717; Deerfield Farmers Telephone Company, 4200 Teal Rd., Petersburg MI 49270; Delhi Telephone Company, 107 Main Street, Delhi NY 13753; Delta County Tele-Comm, Inc., 525 Junction Road, Madison WI 53717; Delta Telephone Company, Inc., 125 South Congress St Suite 1100, Jackson MS 39201; Dickeyville Telephone, LLC, 525 Junction Road Madison WI 53717; Direct Communications Rockland, Inc., 150 South Main, Rockland ID 83271; Dobson Telephone Company, Inc., 14101 Wireless Way, Suite 300, Oklahoma City OK 73134; Dubois Telephone Exchange, Inc., 12 South First, Dubois WY 82513; Ducor Telephone Company, 2500 E. Belle Terrace, Suite 100, Bakersfield CA 93307; Dunbarton Telephone Company, Inc., 2 Stark Highway South, Dunbarton NH 03046; Dunkirk and Fredonia Telephone Company, 40 Temple St., Fredonia NY 14063; Duo County Telephone Cooperative Corporation, Inc., 2150 North Main Street, Jamestown KY 42629; E. N. M. R. Telephone Cooperative, 7111 North Prince Clovis, NM 88102; Eagle Valley Telephone Company, 211 Main Street South, Hector MN 55342; East Ascension Telephone Company, LLC, 913 South Burnside Avenue, Gonzales LA 70737; East Otter Tail Telephone Company C/O Arvig Enterprises, 150 Second Street, S. W., Perham MN 56573; EastCoast Telecom, Inc., 525 Junction Road, Madison WI 53717; Eastern Nebraska Telephone Company, 1605 Washington Street, Blair NE 68008; Eastern Slope Rural Telephone

Association, Inc., 403 Third Ave., Hugo CO 80821; Eastex Telephone Cooperative, Inc., 3675 US Hwy. 79 S, Henderson TX 75653; Edwards Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Egyptian Telephone Cooperative Association, 1010 West Broadway, Steeleville IL 62288; El Paso County Telephone Company, 480 N. Peyton Highway, Colorado Springs CO 80930; El Paso Telephone Company, 521 East Morehead St. Suite 250, Charlotte NC 28202; Elizabeth Telephone Company, LLC, 153 W. Dave Dugas Road, Sulphur LA 70665; Ellerbe Telephone Company, 254 Second Street, Ellerbe NC 28338; Ellijay Telephone Company, 224 Dalton Street, Ellijay GA 30540; Emery Telephone dba Emery Telecom, 445 East SR 29, Orangeville UT 84537; Empire Telephone Corporation, 34 Main Street, Prattsburg NY 14873; Etex Telephone Cooperative, Inc., 801 Linden Avenue, Gilmer TX 75644; Farmers Cooperative Telephone Company, 332 Main Street, Dysart IA 52224; Farmers Independent Telephone Company, 139 West Madison Ave., Grantsburg WI 54840; Farmers Mutual Cooperative Tele. Company of Moulton, IA, 101 North Main, Moulton IA 52572; Farmers Mutual Cooperative Telephone Company, 801 19th Street, Harlan IA 51537; Farmers Mutual Telephone Company, 301 2nd Street, South Bellingham, MN 56212; Farmers' Mutual Telephone Company of Stanton, IA, 410 Broad Avenue, Stanton IA 51573; Farmers Mutual Telephone Cooperative of Shellsburg, Iowa, 124 Main Street, Shellsburg IA 52332; Farmers Telecommunications Cooperative, Inc., 144 McCurdy Avenue N., Rainsville AL 35986; Farmers Telephone Company, 615 Iowa Avenue, Essex IA 51638; Farmers Telephone Company, Inc., 26077 Highway 491, Pleasant View CO

81331; Farmers Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Farmers Telephone Cooperative, Inc., 1101 E. Main Street, Kingstree SC 29556; Federated Telephone Cooperative, 405 2nd Street, East Chokio MN 56221; Felton Telephone Company, Inc., 211 Main Street South, Hector MN 55342; Five Area Telephone Cooperative, Inc. 302 Uvalde Street, Muleshoe TX 79347; Flat Rock Telephone Co-op, Incorporated, 104 N. Rundle St., Flat Rock IL 62427; Foothills Rural Telephone Cooperative, Corporation, Inc., 1621 Kentucky Route 40 West, Staffordsville KY 41256; Fort Mill Telephone Company, 330 E. Black St. Rock Hill, SC 29731; Fort Mojave Telecommunications, Inc., 8490 S HWY 95, Suite 104, Mohave Valley AZ 86440; Franklin Telephone Company., Inc., 1094 Monroe Rd, S. E., Bude MS 39630; Frontier Communications - Midland, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications - Prairie, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Alabama, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Ausable Valley, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Breezewood, LLC 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Canton, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Fairmount, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Illinois, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Lakeside, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications Of Lamar County, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Michigan, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier

Communications of Mississippi, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Mondovi LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Oswayo River, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Pennsylvania, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Seneca-Gorham, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of the South, LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Thorntown, Inc., 3 High Ridge Park, Stamford CT 06905; Frontier Communications of Viroqua LLC, 3 High Ridge Park, Stamford CT 06905; Frontier Communications- St. Croix LLC, 3 High Ridge Park, Stamford CT 06905; Fulton Telephone Company, Inc., 12 Third Street, Bay Springs MS 39422; Ganado Telephone Co., Inc., 115 W. Putnam, Ganado TX 77962; Garden Valley Telephone Company, 201 Ross Avenue, Erskine MN 56535; Gardonville Cooperative Telephone Association, 106 Central Ave N., Brandon MN 56315; Gearheart Communications Company, Inc. dba Coalfields Tel. Co., 20 Laynesville Road, Harold KY 41635; Georgetown Telephone Company, Inc., 1158 Railroad Ave., Georgetown MS 39078; Georgia ALLTEL Telecom, Inc., One Allied Drive, Little Rock AR 72202; Gervais Telephone Company, 489 3rd. Street, Gervais OR 97026; Gila River Telecommunications, Inc., 7065 W. Allison Road, Chandler AZ 85226; Golden Belt Telephone Association, Inc., 103 Lincoln St., Rush Center KS 67575; Golden West Telecommunications Cooperative, Inc., 415 Crown Street, Wall SD 57790; Goodman Telephone Company, Inc., 816 Oneida St., Seneca MO 64865; GraCeba Total Communications, Inc., 2660

Montgomery Highway, Dothan AL 36303; Grafton Telephone Company, 119 East Main Street, Grafton IL 62037; Granby Telephone & Telegraph Co. of Mass., 56 Campus Drive, New Gloucester ME 04260; Grand Mound Cooperative Telephone Association of Clinton County, Iowa, 705 Clinton St., Grand Mound IA 52751; Grand River Mutual Telephone Corporation, 1001 Kentucky Street, Princeton MO 64673; Grand Telephone Company, Incorporated, 226 South 4th Street, Jay OK 74346; Granite State Telephone, Inc., 600 S. Stark Highway, Weare NH 03281; Grantland Telecom, Inc., 525 Junction Road, Madison WI 53717; Great Plains Communications, Inc., 1600 Great Plains Centre, Blair NE 68008; Green Hills Telephone Corporation, 7926 NE State Route M, Breckenridge MO 64625; Gridley Telephone Co., 108 East Third Street, Gridley IL 61744; Griswold Cooperative Telephone Company, 607 Main Street, Griswold IA 51535; GTC, Inc., 521 East Morehead St. Suite 250, Charlotte NC 28202; GTE Arkansas Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; GTE Midwest Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; GTE Southwest Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; GTE Southwest Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; GTE Southwest Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; GTE Southwest Incorporated, 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Guadalupe Valley Telephone Cooperative, Inc., 36101 FM 3159, New Braunfels TX 78132; Guam Telephone Authority, Suite 1B Orlean Pacifica Plaza 851 South Marine Corps Drive, Tamuning GU 96913; Gulf Telephone Company, 103 South Fifth Street, Mebane NC 27302; Hager TeleCom, Inc., 211 Main Street South,



Hector MN 55342; Halstad Telephone Company, 345 2nd Avenue West, Halstad MN 56548; Hamilton County Telephone Co-op, Highway 142 East, Dahlgren IL 62828; Hampden Telephone Company, 525 Junction Road, Madison WI 53717; Hancock Rural Telephone Corporation, 2331 East 600, North Greenfield IN 46140; Hancock Telephone Company, 34 Read Street, Hancock NY 13783; Happy Valley Telephone Company, 525 Junction Road, Madison WI 53717; Hardy Telecommunications, Inc., 2255 Kimseys Run Road, Lost River WV 26810; Hargray Telephone Company, Inc., 856 William Hilton Pkwy., Hilton Head Island SC 29938; Harmony Telephone Company, 35 1st Ave., N.E., Harmony MN 55939; Hartington Telecommunications Co., Inc., 104 West Centre Hartington NE 68739; Hartland & St. Albans Telephone Company, 525 Junction Road, Madison WI 53717; Haviland Telephone Company, Inc., 106 N. Main, Haviland KS 67059; Haxtun Telephone Company, 125 East First Street, Lewisville AR 71845; Hemingford Co-operative Telephone Company, 523 Niobrara Street, Hemingford NE 69348; Hershey Cooperative Telephone Co., 110 North Lincoln Ave., Hershey NE 69143; Hiawatha Telephone Company, 108 West Superior Street, Munising MI 49862; Highland Telephone Cooperative, Inc., 7840 Morgan County Hwy, Sunbright TN 37872; Hill Country Telephone Cooperative, Inc., 220 Carolyn Street, Ingram TX 78025; Hills Telephone Company, Inc., 612 3rd St., Garretson SD 57030; Hillsboro Telephone Company, Inc., 121 Mill St., Hillsboro WI 54634; Hinton Telephone Company of Hinton, Oklahoma, Incorporated, 200 West Main Street, Hinton OK 73047; Home Telephone Company, 112 1st Ave., N.W., Grand Meadow MN 55936; Home

Telephone Company, 525 Junction Road, Madison WI 53717; Home Telephone Company, Inc., 200 Tram Street, Moncks Corner SC 29461; Home Telephone Company, Inc., 211 S. Main Street, Galva KS 67443; Hood Canal Telephone Co., Inc., 300 E Dalby Rd., Union WA 98592; Hopper Telecommunications Company, Inc., "Division of Otelco Telephone LLC," 505 3rd Avenue East, Oneonta AL 35121; Hornitos Telephone Co., 525 Junction Road, Madison WI 53717; Horry Telephone Cooperative, Inc., 3480 Highway 701 North, Conway SC 29528; Humphreys County Telephone Company, 525 Junction Road, Madison WI 53717; Indianhead Telephone Company, 211 Main Street South, Hector MN 55342; Inland Telephone Company, 103 South Second Street, Roslyn WA 98941; Inter-Community Telephone Company, L.L.C., 556 Main St., Nome ND 58062; Interior Telephone Company, 201 E. 56th Ave., Anchorage AK 99518; Interstate 35 Telephone Company, 105 N. West Street, Truro IA 50257; Interstate Telecommunications Cooperative, Inc., 312 4th St., West Clear Lake SD 57226; Ironton Telephone Company 4242 Mauch Chunk Road, Coplay PA 18037; ITS Telecommunications Systems, Inc., 15925 SW Warfield Blvd., Indiantown FL 34956; James Valley Cooperative Telephone Company, 235 E 1st Ave., Groton SD 57445; Johnson Telephone Company, 205 1st. Ave., N.E., Remer MN 56672; K. & M. Telephone Company, Inc., 101 South Victoria Street, Chambers NE 68725; Kalama Telephone Company, 290 North First Street, Kalama WA 98625; Kalona Co-operative Telephone Co., 509 A Place, Kalona IA 52247; Kasson and Mantorville Telephone Company, 18 2nd Ave., N.W., Kasson MN 55944; Kearsarge Telephone Company, 525 Junction Road, Madison WI

53717; Kerman Telephone Co., 811 S. Madera Avenue, Kerman CA 93630; Keystone-Farmers Cooperative Telephone Company of Keystone, Iowa, 86 Main Street, Keystone IA 52249; Kingdom Telephone Company, 211 South Main, Auxvasse MO 65231; La Harpe Telephone Co., Inc., 109 West 6th Street, La Harpe KS 66751; La Jicarita Rural Telephone Cooperative, Street 100, Mora NM 87732; La Ward Telephone Exchange, Incorporated, 12991 State Highway 172, La Ward TX 77970; Lafourche Telephone Company, LLC, 112 West 10th Street, Larose LA 70373; LaHarpe Telephone Company, Inc., 104 N. Center St., LaHarpe IL 61450; Lakedale Telephone Company, 9938 State Hwy 55 NW, Annandale MN 55302; LakeSide Telephone Co., Inc., 124 Delta Ave, Glen Allan MS 38744; Lathrop Telephone Company, 1001 Kentucky St., Princeton MO 64673; Laurel Highland Telephone Company, 4157 Main Street, Stahlstown PA 15687; Lavaca Telephone Company, Inc., 301 Hwy 96 SW, Lavaca AR 72941; LaValle Telephone Cooperative, 108 West Main St., LaValle WI 53941; Leaco Rural Telephone Cooperative, Inc., 1500 North Love Street, Lovington NM 88260; Leaf River Telephone Company, 102 West Second St., Leaf River IL 61047; Lehigh Valley Co-Operative Telephone Association, 9090 Taylor Road, Lehigh IA 50557; Le-Ru Telephone Company, 555 Carter Street, Stella MO 64867; Leslie County Telephone Company, 525 Junction Road, Madison WI 53717; Lewis River Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Lewisport Telephone Company, 525 Junction Road, Madison WI 53717; Lincoln County Telephone System, Inc., 25 Main Street, Pioche NV 89043; Lincoln Telephone Company, 111 Stemple Rd., Lincoln MT 59639; Lincolnville

Telephone Company, 133 Back Meadow Road, Nobleboro ME 04555; Lismore Co-operative Telephone Co., 230 S. 3rd Ave., Lismore MN 56155; Little Miami Communications Corporation, 525 Junction Road, Madison WI 53717; Logan Telephone Cooperative, Inc., 10725 Bowling Green Road Auburn KY 42206; Loretel Systems, Inc., 211 Main Street South, Hector MN 55342; Loretto Telephone Company, 136 S. Main, Loretto TN 38469; Ludlow Telephone Company, 525 Junction Road, Madison WI 53717; Mabel Cooperative Telephone Company, 214 North Main, Mabel MN 55954; Madison County Telephone Company, Inc., 113 Court Street, Huntsville AR 72740; MAINE TELEPHONE COMPANY, 521 East Morehead St. Suite 250, Charlotte NC 28202; Manawa Telephone Company, Inc., 131 Second St., Manawa WI 54949; Margaretville Telephone Co., Inc., 50 Swart Street, Margaretville NY 12455; Mark Twain Rural Telephone Company, Hwy 6 East, Hurdland MO 63547; Marquette-Adams Telephone Cooperative, Inc., 113 N. Oxford St. Oxford WI 53952; Matanuska Telephone Association, Inc., 1740 South Chugach Street, Palmer AK 99645; Mc Donough Telephone Cooperative, 210 North Coal Street, Colchester IL 62326; McClellanville Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Mebtel, Inc., 103 South Fifth St., Mebane NC 27302; Medicine Park Telephone Company, 22937 State Highway 58, Lawton OK 73507; Melrose Telephone Company, 224 E. Main Street, Melrose MN 56352; Merrimack County Telephone Company, 525 Junction Road, Madison WI 53717; Mescalero Apache Telecom Inc., 226 Chiracahua Plaza, Mescalero NM 88340; MGW Telephone Company, Inc., Route 678, Williamsville VA 24487; Micronesian

Telecommunications Corporation, P.O. Box 500306 Susupe Headquarter, Saipan MP 96950; Mid Century Telephone Co-operative, 1055 W. Locust St., Canton IL 61520; Mid-America Telephone, Inc., 525 Junction Road, Madison WI 53717; Mid-Communications, Inc., 221 East Hickory Street, Mankato MN 56002; Middleburgh Telephone Company, 103 Cliff Street, Middleburgh NY 12122; Mid-Maine Telecom, Inc., 900 D Hammond St., BANGOR ME 04401; Mid-Missouri Telephone Company, 215 Roe Street, Pilot Grove MO 65276; Mid-Rivers Telephone Cooperative, Inc., 904 C Avenue Circle, MT 59215; Midstate Communications, Inc., 120 East 1st Street, Kimball SD 57355; Mid-State Telephone Co., 525 Junction Road, Madison WI 53717; Midstate Telephone Company, 215 South Main Street, Stanley ND 58784; Midway Telephone Company, 108 West Superior Street, Munising MI 49862; Midway Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Miller Telephone Company, 213 E. Main Street, Miller MO 65707; Millington Telephone Company, Inc., 4880 Navy Road, Millington TN 38053; Minburn Telephone Company, 416 Chestnut St., Minburn IA 50167; Minford Telephone Company, 10717 State Route 139, Minford OH 45653; Minnesota Association for Rural Telecommunications, 2778 Jackson St., St. Paul MN 55117; Moapa Valley Telephone Company, 183 S. Andersen Street, Overton NV 89040; Modern Cooperative Telephone Company, 502 Broadway St., South English IA 52335; Moka Dial, Inc., 112 S. Broadway, Louisburg KS 66053; Molalla Telephone Company, 211 Robbins Street, Molalla OR 97038; Mon-Cre Telephone Cooperative, Inc., 227 Main St., Ramer AL 36069; Monitor Cooperative

Telephone Company, 15265 Woodburn-Monitor Rd., NE, Woodburn OR 97071; Monroe Telephone Company, 575 Commercial Street, Monroe OR 97456; Montezuma Mutual Telephone Company, 107 North Fourth Street, Montezuma IA 50171; Montrose Mutual Telephone Company, 102 N. Main St., Dieterich IL 62424; Mosinee Telephone Company, 410 4th Street, Mosinee WI 54455; Moultrie Independent Telephone Company, 111 State & Broadway, Lovington IL 61937; Moundridge Telephone Company, 109 N. Christian Avenue, Moundridge KS 67107; Mount Angel Telephone Company, 155 N. Garfield Street, Mount Angel OR 97362; Mount Horeb Telephone Company 200 E. Main St., Mount Horeb WI 53572; Mountain Rural Telephone Cooperative Corporation, Inc., 405 Main St., West Liberty KY 41472; Mt. Vernon Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Muenster Telephone Corporation of Texas, 205 N. Walnut St., Muenster TX 76252; Mulberry Cooperative Telephone Company Incorporated, 123 South Glick St., Mulberry IN 46058; Mutual Telephone Company, 339 First Ave. NE, Sioux Center IA 51250; National Telecommunications Cooperative Association, 4121 WILSON BLVD, Suite 1000, ARLINGTON VA 22203; National Telephone of Alabama, Inc., 955 2nd Street, Cherokee AL 35616; Nebraska Central Telephone Company, 22 La Barre Street, Gibbon NE 68840; Nehalem Telecommunications, Inc. dba Nehalem Tel & Tel, 892 W. Madison Ave., Glenss Ferry ID 83623; Nelson Telephone Cooperative, Inc., 318 Third Ave. W Durand WI 54736; Nelson-Ball Ground Telephone Company, 525 Junction Road, Madison WI 53717; Nemont Telephone Cooperative, Inc., 61 Highway 13, South Scobey MT 59263; Nevada Telephone-

Telegraph Co., One Allied Drive, Little Rock AR 72202; New Hope Telephone Cooperative, 5415 Main Drive, New Hope AL 35760; New Paris Telephone Inc., 19066 Market Street, New Paris IN 46553; Newport Telephone Company, Inc., 3077 Bridge Street, Newport NY 13416; Nicholville Telephone Company, Inc., 3330 State Highway 11B, Nicholville NY 12965; North Central Telephone Cooperative Cooperation, 872 Hwy 52 Bypass, East Lafayette TN 37083; North Dakota Association of Telecommunications Cooperatives, 3201 Nygren Drive, NW, MANDAN ND 58554; North Dakota Telephone Company, 211 22nd St, N. W., Devils Lake ND 58301; North Penn Telephone Company, 34 Main Street, Prattsburg NY 14873; North Pittsburgh Telephone Company, 4008 Gibsonia Road, Gibsonia PA 15044; North Texas Telephone Company, 6100 Highway 16 South, DeLeon TX 76444; Northeast Florida Telephone Company, 505 Plaza Circle Suite 200, Orange Park FL 32073; Northeast Iowa Telephone Company, 113 North Page Street, Monona IA 52159; Northeast Louisiana Telephone Company, Inc., P.O. Box 219 6402, Howell Avenue Collinston LA 71229; Northeast Missouri Rural Telephone Company, 718 S.W. Street, Green City MO 63545; Northeast Telephone Company, LLC, 450 Security Blvd., Green Bay WI 54313; North-Eastern Pennsylvania Telephone Company, 720 Main Street, Forest City PA 18421; Northern Arkansas Telephone Company, 301 East Main Street, Flippin AR 72634; Northern Iowa Telephone Company, 339 First Avenue, NE, Sioux Center IA 51250; Northfield Telephone Co., 525 Junction Road, Madison WI 53717; Northland Telephone Company of Maine, Inc., 521 East Morehead St. Suite 250, Charlotte NC 28202; NorthStar Technology LLC, 1895

Highway 461, Somerset KY 42503; North-State Telephone Co., One Telephone Drive, Mt. Vernon OR 97865; Northwest Communications Cooperative, 111 Railroad Ave, Ray ND 58849; Northwest Iowa Telephone, LLC, 501 Fourth St. Sergeant Bluff, IA 51054; Nucla-Naturita Telephone Co., 421 Main Street, Nucla CO 81424; Nushagak Electric & Telephone Cooperative Inc., 557 Kenny Wren Road, Dillingham AK 99576; Oakman Telephone Co., Inc., 525 Junction Road, Madison WI 53717; Odin Telephone Exchange, Inc., 521 East Morehead St., Suite 250, Charlotte NC 28202; Ogden Telephone Company, 3 High Ridge Park, Stamford CT 06905; Oklahoma ALLTEL, Inc., One Allied Drive, Little Rock AR 72202; Oklahoma Communication Systems, Inc., 525 Junction Road, Madison WI 53717; Oneida County Rural Telephone Company, 9560 Main Street, Holland Patent NY 13354; Ontonagon County Telephone Company, 108 West Superior Street, Munising MI 49862; Orchard Farm Telephone Co., 525 Junction Road, Madison WI 53717; Oregon Farmers Mutual Telephone Company, 118 East Nodaway, Oregon MO 64473; Oregon Telephone Corporation, One Telephone Drive, Mt. Vernon OR 97865; Orwell Telephone Company, 521 East Morehead St., Suite 250, Charlotte NC 28202; Ottoville Mutual Telephone Company, 245 W. Third Street, Ottoville OH 45876; OTZ Telephone Cooperative, Inc., 346 Tundra Way, Kotzebue AK 99752; Overland Park, KS 662112400; OXFORD WEST TELEPHONE COMPANY, 491 Lisbon Street, Lewiston ME 04243; Ozark Telephone Company, 816 Oneida Ave., Seneca MO 64865; Palmerton Telephone Company, 613 Third Street, Palmerton PA 18071; Palmetto Rural Telephone Cooperative, Inc., 2471 Jefferies Highway, Walterboro SC 29488;



Panhandle Telephone Cooperative Inc., 603 South Main Street, Guymon OK 73942; Panora Communications Cooperative, 114 East Main St., Panora IA 50216; Park Region Mutual Telephone Company, 100 Main Street, Underwood MN 56586; Pattersonville Telephone Company, 1309 Main Street, Rotterdam Junction NY 12150; Paul Bunyan Rural Telephone Cooperative, 1831 Anne Street, NW, Bemidji MN 56601; PBT Telecom, Inc., 1660 Juniper Springs Rd., Gilbert SC 29054; Pembroke Telephone Company, Inc., 185 East Bacon Street, Pembroke GA 31321; Pembroke Telephone Cooperative, 504 Snidow St., Pembroke VA 24136; Penasco Valley Telephone Cooperative, Inc., 4011 West Main, Artesia NM 88210; Peninsula Telephone Company, 14909 Peninsula Drive, Traverse City MI 49686; Peoples Mutual Telephone Company, 521 East Morehead, St. Suite 250, Charlotte NC 28202; Peoples Rural Telephone Cooperative Corporation, Inc., US Hwy 421 South, McKee KY 40447; Peoples Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Peoples Telephone Cooperative Inc., 102 North Stevens St., Quitman TX 75783; Perkinsville Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Perry Spencer Rural Telephone Cooperative Inc. dba PSC St. Minrad, 11877 East State Road 62, St. Meinrad IN 47577; Piedmont Rural Telephone Cooperative, Incorporated, 201 Anderson Drive, Laurens SC 29360; Piedmont Telephone Membership Corporation, 819 E Atkins St., Dobson NC 27017; Pierce Telephone Company, Incorporated, P.O. Box 113 112 South 5th Street, Pierce NE 68767; Pigeon Telephone Company, 7585 Pigeon Road, Pigeon MI 48755; Pine Belt Telephone Company, Inc., 3984 County Road 32, Arlington AL 36722;

Pine Island Telephone Company, 211 Main Street South, Hector MN 55342; Pine Telephone Company, 210 West 2nd Street, Broken Bow OK 74728; Pine Telephone System, Inc., 104 Center Street, Halfway OR 97834; Pineland Telephone Cooperative, Inc., 30 S. Rountree Street, Metter GA 30439; Pioneer Telephone Company, 215 South Main St., LaCrosse WA 99143; Pioneer Telephone Cooperative, 1304 Main Street, Philomath OR 97370; Pioneer Telephone Cooperative, Inc., 108 E Robberts Ave., Kingfisher OK 73750; Plant Telephone Company, 1703 U.S. Highway 82, W., Tifton GA 31793; Planters Rural Telephone Cooperative, Inc., 100 Ogeechee Street, Newington GA 30446; Poka-Lambro Telephone Cooperative, Inc., US Hwy 87, Tahoka TX 79373; Polar Communications Mutual Aid Corporation, 110 Fourth Street E, Park River ND 58270; Ponderosa Telephone Co., 47034 Road 201, O'Neals CA 93645; Port Byron Telephone Company, 525 Junction Road, Madison WI 53717; Potlatch Telephone Company, 525 Junction Road, Madison WI 53717; Pottawatomie Telephone Co., L.L.C., 1 West Main Street, Earlsboro OK 74840; Prairie Telephone Co., Inc., 112 East Main St., Breda IA 51436; Preston Telephone Company, 111 North Anna Street, Preston IA 52069; Price County Telephone Company, 105 N. Avon Ave., Phillips WI 54555; Primelink, Inc., 1118 Route 9 Main Street, Champlain NY 12919; Project Mutual Telephone Cooperative Association, Inc., 507 G Street, Rupert ID 83350; Project Telephone Company Hwy, 13 South, Scobey MT 59263; Public Service Telephone Company, 104 Winston Street, Reynolds GA 31076; Pulaski-White Rural Telephone Cooperative, Inc 5573 South U.S. Highway 35, Star City IN 46985; Quincy

Telephone Company, 525 Junction Road, Madison WI 53717; Ragland Telephone Company, Inc., 630 Main Street, Ragland AL 35131; Randolph Telephone Company, 3733 Old Cox Road, Asheboro NC 27205; Redwood County Telephone Company, 731 Main Street, Wabasso MN 56293; Reservation Telephone Cooperative, 24 N. Main Street, Parshall ND 58770; Reserve Telephone Company Inc., 203 West 4th Street, Reserve LA 70084; Rhinelander Telephone LLC, 3 High Ridge Park, Stamford CT 06905; Richland-Grant Telephone Cooperative, Inc., 202 N. East St., Blue River WI 53518; Ringgold Telephone Company, 6203 Alabama Highway, Ringgold GA 30736; Rio Virgin Telephone Company, 303 S.W. Zorbrist, Estacada OR 97023; River Valley Telecommunications Coop., 106 East Robins Street, Graettinger IA 51342; Rivers Telephone Cooperative, Inc., 202 5th Street, South Fairfield MT 59436; Riverside Telecom, LLC, 525 Junction Road, Madison WI 53717; Riviera Telephone Company, Inc., 103 S. 8th Street, Riviera TX 78379; Roanoke and Botetourt Telephone Company, 1900 Roanoke Rd., Daleville VA 24083; Rock County Telephone Company, 1605 Washington Street, Blair NE 68008; Rock Port Telephone Company, 107 Opp Street, Rock Port MO 64482; Rockwell Cooperative Telephone Association, 111 4th Street, North Rockwell IA 50469; Roome Telecommunications Inc., 705 W Second St., Halsey OR 97348; Roosevelt County Rural Telephone Cooperative, Inc., 201 West Second Street, Portales NM 88130; RT Communications, Inc., 130 South 9th Street, Worland WY 82401; Runestone Telephone Association, 123 Memorial Drive, Hoffman MN 56339; Rural Telephone Service Company, Inc., 145 North Main, Lenora KS

67645; Ruthven Telephone Exchange Co., 106 East Robins Street, Graettinger IA 51342; Rye Telephone Company, 60 Beckwith Drive, Colorado City CO 81019; S & A Telephone Company, Inc., 413 Main Street, Allen KS 66833; S & T Telephone Cooperative Association, 320 Kansas Avenue, Brewster KS 67732; Sacred Heart Telephone Company, 233 Second Ave, Sacred Heart MN 56285; Salina-Spavinaw Telephone Company, Inc., 7136 South Yale, Suite 208, Tulsa OK 74136; San Carlos Apache Telecommunications Utility, Inc., 10 Telecom Lane, Peridot AZ 85542; Sand Hill Telephone Cooperative, Incorporated, 122 S. Main Street, Jefferson SC 29718; Sandwich Isles Communications, Inc., 27th Floor Pauahi Tower 1001 Bishop Street, Honolulu HI 96813; Santa Rosa Telephone Cooperative, Inc., 7110 Highway 287 East, Vernon TX 76385; Santel Communications Cooperative, Inc., 308 South Dumont Avenue, Woonsocket SD 57385; Scandinavia Telephone Company, 525 Junction Road, Madison WI 53717; Schaller Telephone Company, 111 West Second Street, Schaller IA 51053; Scio Mutual Telephone Association, 38982 S.E. Second Ave., Scio OR 97374; Scott County Telephone Co-operative, 121 Woodland St., Gate City VA 24251; Scott-Rice Telephone Co., 1201 N E Lloyd Blvd., Suite 500, Portland OR 97232; Searsboro Telephone Company, Inc., 305 7th Ave. Sully IA 50251; Seneca Telephone Company, 816 Oneida, Seneca MO 64865; Service Telephone Company, 525 Junction Road, Madison WI 53717; Sharon Telephone Company, 303 West Main St., Hills IA 52235; Shawnee Telephone Company, 120 W. Lane, Equality IL 62934; Shenandoah Telephone Company, 500 Shentel Way, Edinburg VA 22824; Sherburne County Rural Telephone Co., 440 Eagle

Lake Road North, Big Lake MN 55309; Sherwood Mutual Telephone Association, Inc., 105 W. Vine Street, Sherwood OH 43556; Shiawassee Telephone Company, 525 Junction Road, Madison WI 53717; Shidler Telephone Company, 120 Broadway, Shidler OK 74652; SIDNEY TELEPHONE COMPANY, 521 East Morehead St., Suite 250, Charlotte NC 28202; Sierra Telephone Company, Inc., 49150 Road 426, Oakhurst CA 93644; Silver Star Telephone Company, Inc., 104101 Highway 89, Freedom WY 83120; Sioux Valley Telephone Company, 525 East Fourth Avenue, Dell Rapids SD 57022; Siren Telephone Company, Inc., 7723 W. Main, Siren WI 54872; Siskiyou Telephone Company, 30 Telco Way, Etna CA 96027; Skyline Telecom, 35 South State, Fairview UT 84629; Skyline Telephone Membership Corporation, 1200 NC Hwy 194 N., West Jefferson NC 28694; Sledge Telephone Company, 124 Delta Ave., Sunflower MS 38778; Sleepy Eye Telephone Company, 211 Main Street South, Hector MN 55342; Smithville Telephone Company, Incorporated, 1600 W. Temperance, Ellettsville IN 47429; Somerset Telephone Company, 525 Junction Road, Madison WI 53717; Somerset Telephone Company, Inc., 120 Birch St., W. Amery WI 54001; South Canaan Telephone Company, 2175 Easton Turnpike South, Canaan PA 18459; South Central Rural Telephone Cooperative Corporation, Inc., 1399 Happy Valley Rd., Glasgow KY 42142; South Central Utah Telephone Association, Inc., 45 N 100 West, Escalante UT 84726; South Plains Telephone Cooperative, Inc., 2425 Marshall Street, Lubbock TX 79408; South Slope Cooperative Telephone Company, 980 Front Street, North Liberty IA 52317; Southeast Mississippi Telephone Company, Inc., 525 Junction Road,

Madison WI 53717; Southeast Telephone Co. of Wisconsin, LLC, 525 Junction Road, Madison WI 53717; Southeastern Indiana Rural Telephone Cooperative Inc., 14005 Highway 50, Dillsboro IN 47018; Southern Kansas Telephone Company, Inc., 112 South Lee, Clearwater KS 67026; Southwest Arkansas Telephone Cooperative, Inc., 2601 East Street, Texarkana AR 71854; Southwest Oklahoma Telephone Company, 211 N. Broadway, Duke OK 73532; Spring Grove Cooperative Telephone Company, 166 West Main Street, Spring Grove MN 55974; Spring Valley Telephone Company, Inc., South 131 McKay Ave., Spring Valley WI 54767; Springport Telephone Company, 400 East Main, Springport MI 49284; Sprint-Florida, Incorporated, P.O. Box 5000, 555 Lake Border Dr., Altamonte Springs FL 32703; Spruce Knob Seneca Rocks Telephone, Inc., US Route 33, Riverton WV 26814; SRT Communications Inc., 3615 North Broadway, Minot ND 58701; St. Stephen Telephone Company, 525 Junction Road, Madison WI 53717; Standard Telephone Company, One Allied Drive, Little Rock AR 72202; Standish Telephone Company, 521 East Morehead St., Suite 250, Charlotte NC 28202; Star Telephone Company, Inc., 7266 Tom Dr., Suite 200, Baton Rouge LA 70806; Star Telephone Membership Corporation, 3900 US Highway 421, North Clinton NC 28329; Starbuck Telephone Company, 113 West Fifth St., Clara City MN 56222; State Independent Telephone Association of Kansas, 823 West 10th Street, TOPEKA KS Carolina-virginias Telephone Membership Association, Inc., 5910 Clyde Rhyne Drive, Sanford NC 27330; Stayton Cooperative Telephone Company, 475 N Second Ave., Stayton OR 97383; Steelville Telephone Exchange, Inc., 61 E.

Hwy 8, Steelville MO 65565; Stockbridge & Sherwood Telephone Company, 525 Junction Road, Madison WI 53717; Stoutland Telephone Company, 525 Junction Road, Madison WI 53717; Strasburg Telephone Company, 525 Junction Road, Madison WI 53717; Stratford Mutual Telephone Company, 1001 Tennyson Avenue, Stratford IA 50249; Sugar Land Telephone Company, One Allied Drive, Little Rock AR 72202; Sugar Valley Telephone Company, 525 Junction Road, Madison WI 53717; Sunflower Telephone Company, Inc., 521 East Morehead St., Suite 250, Charlotte NC 28202; Surry Telephone Membership Corp., 819 East Atkins St., Dobson NC 27017; Taylor Telephone Cooperative, Incorporated, 9798 Interstate 20 N., Merkel TX 79536; Tellico Telephone Company, Incorporated, 525 Junction Road, Madison WI 53717; Tenino Telephone Company, 225 Central Avenue, West Tenino WA 98589; Tennessee Telephone Company, 525 Junction Road, Madison WI 53717; Terral Telephone Company, 6100 N. Robinson, Oklahoma City OK 73118; Texas ALLTEL, Inc., One Allied Drive, Little Rock AR 72202; Texas Statewide Telephone Cooperative, Inc., 2711 LBJ Freeway, Suite 560, Dallas TX 75234; Thacker-Grigsby Telephone Company, Incorporated, 60 Communications Lane, Hindman KY 41822; The Yadkin Valley Telephone Membership Corporation, 1421 Courtney-Huntsville Rd., Yadkinville NC 27055; TIDEWATER TELECOM INC., 133 BACK MEADOW ROAD, NOBLEBORO ME 04555; Toledo Telephone Co., Inc., 116 S. Second St., Toledo WA 98591; Topsham Telephone Company, Inc., 113 Fairgrounds Drive East, Corinth VT 05040; Totah Communications, Inc., 101 W. Ochelata Street, Ochelata OK 74051; Township Telephone Company, Inc., 525 Junction

Road, Madison WI 53717; Trenton Telephone Company, 183 First Street, Trenton GA 30752; Triangle Telephone Cooperative Association, Inc., 2121 Highway #2 N.W., Havre MT 59501; Tri-County Telephone Association, Inc., 1568 South 1000 Road, Council Grove KS 66846; Tri-County Telephone Company Inc., 525 Junction Road, Madison WI 53717; Tri-County Telephone Company, Inc., 9444 Highway 65 South, Harrison AR 72601; Tri-County Telephone Cooperative, Inc., 417 N 5th Avenue, Strum WI 54770; Tri-County Telephone Membership Corporation, 2193 NC #99 Highway, South Belhaven NC 27810; Twin Lakes Telephone Cooperative Corporation, 201 West Gore Ave., Gainesboro TN 38562; Twin Valley Telephone, Inc., 22 Spruce Street, Miltonvale KS 67466; Twin Valley-Ulen Telephone Company C/O Arvig Enterprises, 150 Second Street, S. W., Perham MN 56573; Union River Telephone Company, 126 Old Airline Road, Aurora ME 04408; Union Springs Telephone Company, Inc., 206 Hardaway Avenue East, Union Springs AL 36089; Union Telephone Company, 7 Central Street, Farmington NH 03835; Union Telephone Company, 850 North Highway 414, Mountain View WY 82939; United Telephone Company, 120 Taylor Street, Chapel Hill TN 37034; United Telephone Company of New Jersey, Inc., 6860 West 115th Street ,MS; United Telephone Company of Pennsylvania, P.O. Box 1201, 1201 Walnut Bottom, Carlisle PA 170130905; United Telephone Company of Texas, Inc., 5454 West 110th Street, Overland Park KS 66211; United Telephone Mutual Aid Corporation, 411 7th Ave., Langdon ND 58249; United Utilities, Inc., 5450 A Street, Anchorage AK 99518; UNITEL, Inc., 129 Main St., Unity ME 04988; Upper Peninsula Telephone



Company, 397 U. S. 41, North Carney MI 49812; UTELCO, LLC, 525 Junction Road, Madison WI 53717; Valley Telecommunications Cooperative Association, Inc., 102 Main Street, South Herreid SD 57632; Valley Telephone Cooperative, Inc., 480 South 6th Street, Raymondville TX 78580; Valley Telephone Cooperative, Inc., 752 E. Maley Street, Willcox AZ 85644; Valliant Telephone Company, 100 E. Wilson Street, Valliant OK 74764; Venture Communications Cooperative, 218 Commerical Ave., SE Highmore SD 57345; Verizon California, Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon North Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon North Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon North Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon North Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon North Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon Northwest Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon South Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon South Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon South Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon South Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Verizon South Inc., 3900 Washington Street, 2nd Floor, Wilmington DE 19802; Vernon Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Vernon Telephone Cooperative, 103 N. Main Street, Westby WI 54667; Vivian Telephone Company, 415 Crown St., Wall SD 57790; Volcano Telephone Company, 20000 E. Highway 88, Pine Grove CA 95665; Wabash Telephone Cooperative Inc., 210 Church St., Louisville IL 62858; Waitsfield-Fayston Telephone Co., Inc., Route 100, Waitsfield VT 05673; Waldron Telephone

Company, 115 South Main, Waldron MI 49288; Walnut Hill Telephone Company, 120 East First Street, Lewisville AR 71845; Wamego Telephone Company, Inc., 1009 Lincoln Avenue, Wamego KS 66547; Warren Telephone Company, 525 Junction Road, Madison WI 53717; Washington County Rural Telephone Cooperative Inc., 105 East Railroad Street, Pekin IN 47165; Waunakee Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Wauneta Telephone Co., 607 Chief Street, Benkelman NE 69021; Waverly Hall Telephone, L.L.C., 7457 Highway 208, Waverly Hall GA 31831; Webb-Dickens Telephone Corporation, 339 First Avenue, NE, Sioux Center IA 51250; Webster-Calhoun Cooperative Telephone Association, 1006 Beek Street, Gowrie IA 50543; Wellman Co-Operative Telephone Association, 305 8th Ave., Wellman IA 52356; West Carolina Rural Telephone Cooperative, Inc., 229 Highway 28 Bypass, Abbeville SC 29620; West Central Telephone Association, 308 Frontage Rd., Sebeka MN 56477; West Kentucky Rural Telephone Cooperative Corporation, Inc., 237 North 8th St., Mayfield KY 42066; West Penobscot Telephone and Telegraph Company, 525 Junction Road, Madison WI 53717; West River Telecommunications Cooperative, 101 West Main, Hazen ND 58545; West Texas Rural Telephone Cooperative, Inc., 3425 U S Highway 395, Hereford TX 79045; West Wisconsin Telcom Cooperative, Inc., E4528 Country Rd. C, Downsville WI 54735; Western Iowa Telephone Association, 202 Cedar, Lawton IA 51030; Western New Mexico Telephone Company, Inc., 314 West Yankee Street, Silver City NM 88062; Western Wahkiakum County Telephone Company, 19 Miller Point Road, Rosburg WA 98643; Wes-Tex Telephone

Cooperative, Inc., 1500 West Business 20, Stanton TX 79782; Westside Independent Telephone Company, 112 East Main, Breda IA 51436; Wheat State Telephone, Inc., 106 W. 1st Street ,Udall KS 67146; Wikstrom Telephone Company, Incorporated, 212 S. Main Street, Karlstad MN 56732; Wilkes Telephone and Electric Company, 11 Court Street, Washington GA 30673; Wilkes Telephone Membership Corp., 1400 River Street, Wilkesboro NC 28697; Williston Telephone Company, 525 Junction Road, Madison WI 53717; Wilson Telephone Company, Inc., 2504 Avenue D, Wilson KS 67490; Winn Telephone Company, 2766 W. Blanchard Rd., Winn MI 48896; Winnebago Cooperative Telephone Association, 704 East Main Street, Lake Mills IA 50450; Winterhaven Telephone Company, 525 Junction Road, Madison WI 53717; Winthrop Telephone Company, 318 Second Avenue, E. Franklin MN 55333; Wolverine Telephone Company, 525 Junction Road, Madison WI 53717; WTC Communications, Inc. 810 West Fifth St. Wilton IA 52778; XIT Rural Telephone Cooperative, Inc., 12324 U.S. Highway 87, Dalhart TX 79022; YCOM Networks, Inc., 521 East Morehead St., Suite 250, Charlotte NC 28202; Yelcot Telephone Company, 207 East 4th Street, Mountain Home AR 72653; Yeoman Telephone Company Inc., 196 South Goslee Street, Yeoman IN 47997; Yorkville Telephone Cooperative, P.O. Box 8, 4 Newbern Highway, Yorkville TN 38389. Hereinafter also collectively referred to as the “RTB Defendants.”

10. The Relator alleges that the following Defendants are inculpated in the improper accounting practice of accelerating the depreciation of their assets, and their individual addresses follow: Absaraka Coop. Tel. Co., Absaraka ND;

Accipiter Communications, Inc., Phoenix AZ ; Ace Tel. Assn., Houston MN ; Ace Telephone Company of Michigan, Inc., 207 East Cedar Street Houston MN 55943; ACS of Alaska, Inc., Anchorage AK ; ACS of Anchorage, Inc., Anchorage AK ; ACS of Fairbanks, Inc., Anchorage AK ; ACS of the Northland, Inc. ACS Holdings, Inc., 600 Telephone Ave, Anchorage AK 99503; Adak Eagle Enterprises, LLC d/b/a Adak Telephone Utility, Anchorage AK ; Adams Telephone Co-operative, 405 Emminga Rd., Golden IL 62339; Agate Mutual Telephone Cooperative Association ,Agate CO ; Alaska Telephone Company, Port Townsend WA ; Albany Mutual Telephone Association, 131 6th Street, Albany MN 56307; Albion Tel. Co. d/b/a ATC Communications, Albion ID ; Alenco Communications Inc., Joshua TX ; Alhambra-Grantfork Telephone Company, 114 Wall Street, Alhambra IL 62001; All West Communications, Inc., 500 West 100 North, Kamas UT 84036; Allband Communications Cooperative, Hillman MI ; Allendale Tel. Co., Allendale MI ; Alliance Communications Cooperative, Inc. (Baltic and Splitrock divisions), 612 3<sup>rd</sup>, Garretson SD 57030; Alma Communications Company dba Alma Telephone Company, Alma MO ; Alma Telephone Company, Inc., 733 West 11th Street, Alma GA 31510; Alpine Communications, L.C., Elkader IA ; Amelia Tel. Corp., Knoxville TN ; American Samoa Telecommunications Authority, Pago Pago AS ; Amery Telcom, Inc., Amery WI ; Amherst Telephone Company, 120 Mill Street, Amherst WI 54406; Andrew Tel. Co. Inc., Truro IA ; Arapahoe Telephone Company, 524 Nebraska Ave, Arapahoe NE 68922; Arcadia Tel. Co., Knoxville TN ; Arcadia Tel. Coop., Arcadia IA ; Arctic Slope Tel. Assn. Coop. Inc., Anchorage AK ; Ardmore

Telephone Company Incorporated, 30190 Ardmore Avenue, Ardmore TN 38449; Arizona Tel. Co., Madison WI ; Arkansas Telephone Company, Inc., 528 Church Street, Clinton AR 72031; Arkwest Communications, Inc., Danville AR ; Arlington Telephone Company, 1605 Washington Street, Blair NE 68008; Armour Independent Telephone Co., Dell Rapids SD ; Armstrong Tel. Co. – NY, Butler PA ; Armstrong Tel. Co. – PA, Butler PA ; Armstrong Tel. Co. North, Butler PA ; Armstrong Tel. Co. of Maryland, Butler PA ; Armstrong Telephone Company, One Armstrong Place, Butler PA 16001; Arrowhead Communications Corporation, 211 Main Street, South Hector MN 55342; Arthur Mutual Tel. Co., Defiance OH ; Arvig Telephone Company, 525 Junction Road, Madison WI 53717; Asotin Telephone Company, 525 Junction Road, Madison WI 53717; Atkins Tel. Co. Inc., Atkins IA ; Atlantic Telephone Membership Corporation, 620 Whiteville RD NW, Shallotte NC 28459; Atlas Tel. Co., Big Cabin OK ; Ayersville Tel. Co., Defiance OH ; Ayrshire Farmers Mutual Tel. Co., Ayrshire IA ; Baca Valley Telephone Company, Inc., 532 Broadway Ave, Des Moines NM 88418; Badger Telecom, LLC, 525 Junction Road, Madison WI 53717; Baldwin Nashville Tel. Co. Inc., Baldwin IA ; Baldwin Telecom, Inc., 930 Naple St., Baldwin WI 54002; Ballard Rural Telephone Cooperative Corporation, Inc., 159 West 2nd Street La Center, KY 42056; Baraga Telephone Company, 204 State Street, Baraga MI 49908; Barnardsville Tel. Co., Knoxville TN ; Barnes City Coop. Tel. Co., Barnes City IA ; Barry County Telephone Company, 123 West Orchard, Delton MI 49046; Bascom Mutual Tel. Co., Bascom OH ; Bay Springs Tel. Co. Inc., Monroe LA ; Bayland Telephone, Inc., 2711 E. Frontage Rd., Abrams WI

54101; Bear Lake Communications, Fairview UT ; Beaver Creek Cooperative Telephone Company, 15223 S. Henrici Road, Oregon City OR 97045; Beaver Creek Telephone Company dba Timberline Telecom, One Telephone Dr., Mt. Vernon OR 97865; Beehive Telephone Co. Inc., Nevada Lake Point UT ; Beehive Telephone Company, Inc. (Utah), Lake Point UT ; Beggs Telephone Company, Inc., 5th & Choctaw Beggs, OK 74421; BEK Communications Cooperative, 200 East Broadway, Steele ND 58482; Bellsouth Telecommunications Inc., 1155 Peachtree St, Suite 14E, Atlanta GA 30309; Belmont Telephone Company, 121 North Washington Street, Cuba City WI 53807; Ben Lomand Rural Telephone Cooperative, Inc., 311 N. Chancery St., McMinnville TN 37111; Benkelman Telephone Company, Inc., 607 Chief Street, Benkelman NE 69021; Bentleyville Communications Corp dba The Bentleyville Tel Co, South Portland ME ; Benton Cooperative Telephone Company, 2220 125th Street, NW, Rice MN 56367; Benton Ridge Tel. Co., Benton Ridge OH ; Beresford Municipal Tel. Co., Beresford SD ; Bergen Tel. Co., Sharon WI ; Berkshire Tel. Co., South Portland ME ; Bernard Tel. Co. Inc., Bernard IA ; Bettles Tel. Co., Port Townsend WA ; Big Bend Telephone Company, Inc., 808 North 5th Street, Alpine TX 79830; Big Sandy Telecom, Inc., Dodge City KS ; Bijou Telephone Co-op Association, Inc., 1070 North Highway 36, Byers CO 80103; Bixby Telephone Co., 6 E. Breckenridge Bixby, OK 74008; Black Earth Telephone Company, LLC, 525 Junction Road Madison, WI 53717; Blackduck Tel. Co., Blackduck MN ; Blackfoot Telephone Cooperative, Inc., 1221 N. Russell Street, Missoula MT 59808; Blanca Tel. Co., Alamosa CO ; Blanchard Tel. Assn.

Inc., Blanchard MI ; Bledsoe Telephone Cooperative Corporation, 338 Cumberland Ave., Pikeville TN 37367; Bloomer Telephone Company, 1120 15th Avenue, Bloomer WI 54724; Bloomingdale Home Telephone Company, Inc., Bloomingdale IN ; Bloomingdale Telephone Company, Inc., 101 W. Kalamazoo Street, Bloomingdale MI 49026; Blossom Tel. Co., Blossom TX ; Blountsville Tel. Co. Inc., Arab AL ; Blue Earth Valley Tel. Co., Blue Earth MN ; Blue Ridge Telephone Company, Knoxville TN ; Blue Valley Tele-Communications, Inc., 1557 Pony Express Highway, Home KS 66438; Bluffton Telephone Co., Inc., 856 William Hilton Pkwy., Hilton Head Island SC 29926; Bonduel Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Border to Border Communications, Kerrville TX ; BPS Telephone Company, Malden MO ; Brandenburg Telephone Company, 200 Telco Drive, Brandenburg KY 40108; Brantley Tel. Co. Inc., Nahunta GA ; Brazoria Telephone Company, 314 W. Texas St., Brazoria TX 77422; Brazos Tel. Coop. Inc., Olney TX ; Brazos Telecommunications, Inc., Olney TX ; Breda Telephone Corp., 112 East Main St., Breda IA 51436; Bretton Woods Telephone Company, Inc., 171 Mount Washington Hotel Road, Bretton Woods NH 03575; Bridge Water Telephone Co., 525 Junction Road, Madison WI 53717; Bridgewater-Canistota Independent Telephone Company, Dell Rapids SD ; Brindlee Mountain Tel. Co., Arab AL ; Bristol Bay Telephone Cooperative, Inc., 1 Main St. King, Salmon AK 99613; Brooklyn Mutual Telecommunications Cooperative, 129 Jackson Street, Brooklyn IA 52211; Bruce Tel. Co. Inc., Bruce MS ; Bruce Telephone Company, Inc., 620 N. Alvey St., Bruce WI 54819; Buckland Telephone Company, Buckland OH ;

Buffalo Valley Tel. Co., Ephrata PA ; Buggs Island Telephone Co-operative, 100  
 Nellie Jones Rd., Bracey VA 23919; Bulloch County Rural Tel. Coop., Inc.,  
 Statesboro GA ; Burke's Garden Tel. Co. Inc., Toano VA ; Burlington, Brighton &  
 Wheatland Telephone Company, LLC, 525 Junction Road, Madison WI 53717;  
 Bush-Tell, Incorporated, 1 Bush-Tell Circle, Aniak AK 99557; Butler Tel. Co. Inc.,  
 Knoxville TN ; Butler-Bremer Mutual Tel. Co., Plainfield IA ; Calaveras Telephone  
 Company, 513 Main Street Copperopolis, CA 95228; Calhoun City Tel. Co. Inc.,  
 Knoxville TN ; Callaway Tel. Exch., Perham MN ; CAL-ORE Telephone Co., 719  
 W. Third Street, Dorris CA 96023; Cambridge Tel. Co., Geneseo IL ; Cambridge  
 Tel. Co. Inc., Cambridge ID ; Cambridge Telephone Company, 613 Patterson  
 Street, Cambridge NE 69022; Camden Tel. & Tel. Co. Inc., Knoxville TN ;  
 Camden Tel. Co. Inc., Roachdale IN ; Cameron Telephone Company, LLC, 153  
 W. Dave Dugas Road, Sulphur LA 70665; Campti-Pleasant Hill Tel. Co.,  
 Natchitoches LA ; Canadian Valley Telephone Co., 100 Telephone Road,  
 Crowder OK 74430; Canby Telephone Association, 185 SE 1st Avenue, Canby  
 OR 97013; Cannon Valley Telecom Inc., Blue Earth MN ; Cap Rock Telephone  
 Cooperative, Inc., 121 East Third Street, Spur TX 79370; Carnegie Telephone  
 Company, Inc., 25 S Colorado, Carnegie OK 73015; Carolina Tel. & Tel. Co.,  
 Overland Park KS ; Carr Tel. Co., Branch MI ; Cascade Communications  
 Company, Cascade IA ; Cascade Utilities, Inc., 303 S.W. Zorbist Street,  
 Estacada OR 97023; Casey Mutual Telephone Company, 108 East Logan  
 Street, Casey IA 50048; Cass County Telephone Company, Peculiar MO ; Cass  
 Telephone Company, 100 Redbud Road, Virginia IL 62691; Cassadaga Tel.



Corp., Fredonia NY ; Castleberry Tel. Co. Inc., Castleberry AL ; Center Junction Tel. Co., Center Junction IA ; Central Arkansas Tel. Coop. Inc., Bismarck AR ; Central Montana Communications, Inc., 2121 Highway #2, N.W., Harve MT 59501; Central Oklahoma Telephone Co., 223 Broadway, Davenport OK 74026; Central Scott Telephone Company, 125 N. 2nd St., Eldridge IA 52748; Central State Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Central Tel. Co. – Nevada, Overland Park KS ; Central Tel. Co. of NC, Overland Park KS ; Central Tel. Co. of Texas, Overland Park KS ; Central Tel. Co. Of Virginia, Overland Park KS ; Central Texas Telephone Co-op., Inc., Goldthwaite TX ; Century Tel. of North Louisiana, LLC, Monroe LA ; Century Telephone of Northern Michigan, Inc., Monroe LA ; CenturyTel Midwest-Michigan, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Adamsville, Inc., Monroe LA ; CenturyTel of Alabama, LLC (Northern), Monroe LA ; CenturyTel of Alabama, LLC (Southern), Monroe LA ; CenturyTel of Arkansas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Central Arkansas, LLC, Monroe LA ; CenturyTel of Central Indiana Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Central Louisiana, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Central Wisconsin, LLC, Monroe LA ; CenturyTel of Chatham, LLC, Monroe LA ; CenturyTel of Chester, Inc., Monroe LA ; CenturyTel of Claiborne, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Colorado, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Cowiche, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Eagle, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Eagle, Inc., Monroe LA ;

CenturyTel of Evangeline, LLC, Monroe LA ; CenturyTel of Fairwater-Brandon-Alto, LLC, Monroe LA ; CenturyTel of Forestville, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Idaho, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Lake Dallas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Larsen-Readfield, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Michigan, Inc., Monroe LA ; CenturyTel of Minnesota, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Missouri, LLC (Belle-Herman), Monroe LA ; CenturyTel of Missouri, LLC (Central), Monroe LA ; CenturyTel of Missouri, LLC (Southern), Monroe LA ; CenturyTel of Missouri, LLC (Southwest), Monroe LA ; CenturyTel of Monroe County, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Montana, Inc., Monroe LA ; CenturyTel of Mountain Home, Inc., Monroe LA ; CenturyTel of North Mississippi, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northern Wisconsin, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northwest Arkansas, LLC – Russellville, Monroe LA ; CenturyTel of Northwest Arkansas, LLC - Siloam Springs, Monroe LA ; CenturyTel of Northwest Louisiana, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Northwest Wisconsin, LLC, 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Odon, Inc., Monroe LA ; CenturyTel of Ohio, Inc., Monroe LA ; CenturyTel of Ooltewah-Collegedale, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Oregon, Inc., Monroe LA ; CenturyTel of Port Aransas, Inc., Monroe LA ; CenturyTel of Postville, Inc., Monroe LA ; CenturyTel of Redfield, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Ringgold, LLC, Monroe LA ; CenturyTel of San Marcos,

Inc., Monroe LA ; CenturyTel of South Arkansas, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of Southeast Louisiana, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of Southern Wisconsin, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of Southwest Louisiana, LLC, 100 CenturyTel Drive Monroe, LA 71203; CenturyTel of Southwest, Inc.-AZ, Monroe LA ; CenturyTel of Southwest, Inc.-NM, Monroe LA ; CenturyTel of the Gem State, Inc., 100 CenturyTel Drive, Monroe LA 71203; CenturyTel of the Midwest-Kendall, LLC, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Casco, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Cencom, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Northwest, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Platteville, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Thorp, Monroe LA ; CenturyTel of the Midwest-Wisconsin, LLC/Wayside, Monroe LA ; CenturyTel of Upper Michigan, Inc., Monroe LA ; CenturyTel of Washington, Inc., Monroe LA ; CenturyTel of Wisconsin, LLC, Monroe LA ; CenturyTel of Wyoming, Inc., 100 CenturyTel Drive, Monroe LA 71203; Champaign Tel. Co., Urbana OH ; Champlain Tel. Co., Champlain NY ; Chariton Valley Telephone Corporation, 109 Butler St., Macon MO 63552; Chatham Tel. Co., Roachdale IN ; Chautauqua & Erie Tel. Corp., South Portland ME ; Chazy and Westport Telephone Corporation, 2 Champlain Ave, Westport NY 12993; Chequamegon Communications Cooperative, Inc., 4375 US Highway 63, Cable WI 54821; Cherokee Telephone Company, 403 North Service Road, Calera OK 74730; Chesnee Telephone Company, Incorporated, 208 S. Alabama Avenue Chesnee, SC 29323; Chester Tel. Co.,

CHESTER SC ; Cheyenne River Sioux Tribe Telephone Authority, 100 Main Street Eagle, Butte SD 57625; Chibardun Telephone Cooperative, Inc., 401 South First St., Cameron WI 54822; Chickamauga Telephone Corporation, 12 3rd Street, Bay Springs MS 39422; Chickasaw Telephone Company, 124 West Vinita, Sulphur OK 73086; Chillicothe Tel. Co., Chillicothe OH ; China Tel.Co., South Portland ME ; Chippewa County Telephone Company, 108 West Superior Street, Munising MI 49862; Choctaw Tel. Co., Orange Park FL ; Chouteau Tel. Co., Dodge City KS ; Christensen Communications Company, 104 West Main, Madelia MN 56062; Chugwater Tel. Co., Chugwater WY ; Churchill County Tel. dba CC Communications, Fallon NV ; Cimarron Tel. Co., Mannford OK ; Cincinnati Bell-KY, Cincinnati OH ; CINCINNATI BELL-OHIO, Cincinnati OH ; Circle Utilities, Circle AK ; Citizens Mutual Telephone Company, 114 West Jefferson Street, Bloomfield IA 52537; Citizens Tel Co of the Vol St dba Frontier Comm, Vol St, Rochester NY ; Citizens Tel. Co., Higginsville MO ; Citizens Tel. Co. Inc., Leslie GA ; Citizens Tel. Co. of CA, Inc., dba Frontier Comm of CA Rochester NY ; Citizens Tel. Co. of Kecksburg, Mammoth PA ; Citizens Tel. Co. of NE LLC dba Frontier Comm. of NE, Rochester NY ; Citizens Tel. Co. of WV dba Frontier Comm of WV, Rochester NY ; Citizens Tel. Corp. – Warren, Warren IN ; Citizens Telecomm Co. of Tuolumne dba Frontier Comm., Rochester NY ; Citizens Telecomm of Golden St dba Frontier Comm., Golden St, Rochester NY ; Citizens Telecomm of Oregon dba Frontier Comm. of OR, Rochester NY ; Citizens Telecomm of TN, LLC dba Frontier Comm. of TN, LLC, Rochester NY ; Citizens Telecomm of UT dba Frontier Comm of UT, Rochester NY ; Citizens

Telecomm of White Mountains dba Frontier Comm., Rochester NY ; Citizens Telecomm. Co. of Idaho dba Frontier Comm of ID, Rochester NY ; Citizens Telecomm. Co. of IL dba Frontier Citizens of IL, Rochester NY ; Citizens Telecomm. of MN, LLC dba Frontier Citizens Comm-MN, Rochester NY ; Citizens Telecomm. of MT dba Frontier Comm. of Montana, Rochester NY ; Citizens Telecomm. of Nevada dba Frontier Comm. of NV, Rochester NY ; Citizens Telecomm. of New York dba Frontier Comm. of NY, Rochester NY ; Citizens Telephone Company, 225 E. Main Street, Brevard NC 28712; Citizens Telephone Company of Hammond, New York, Inc., 26 S Main Street, Hammond NY 13646; Citizens Telephone Co-operative, 220 Webbs Mill Road, North Floyd VA 24091; Citizens Telephone Cooperative, Inc., 328 West Main Street, New Auburn WI 54757; Citizens Util Rural Co, Inc., dba Frontier Citizens Util Rural, Rochester NY ; City of Barnesville Tel. Util., Barnesville MN ; City of Brookings Muni. Tel. Dept., Brookings SD ; City of Faith Municipal Tel. Co., Faith SD ; Clara City Tel. Exch. Co., Clara City MN ; Clarence Tel. Co. Inc., Clarence IA ; Clarks Telecommunications Co., Jackson NE ; Clarksville Mutual Tel. Co., Marshall IL ; Clarksville Telephone Company, Plainfield IA ; Clay County Rural Telephone Cooperative, Inc. d/b/a Endeavor Communications, 2 S. West Street, Cloverdale IN 46120; Clear Creek Mutual Telephone Company, 18238 S. Fischers Mill Road, Oregon City OR 97045; Clear Lake Independent Tel. Co., Clear Lake IA ; Clear Lake Tel. Co. Inc., Clear Lake WI ; Clements Tel. Co., Wabasso MN ; Cleveland County Tel. Co., Inc., Madison WI ; Climax Tel. Co., Galesburg MI ; C-M-L Telephone Coop. Assoc. of Meriden, IA, 208 Eagle St., Meriden IA 51037;

Coastal Utilities Inc., Monroe LA ; Cobbosseecontee Tel.Co., Northfield VT ;  
 Cochrane Cooperative Telephone Company, 103 West Fifth St., Cochrane WI  
 54622; Coleman County Telephone Cooperative, Inc., 215 North Second Street,  
 Santa Anna TX 76878; Colo Tel. Co., Colo IA ; Colorado Valley Tel. Coop. Inc.,  
 LaGrange TX ; Colton Telephone Company, 20983 South Highway 211, Colton  
 OR 97017; Columbine Acq Corp dba Columbine Telecom Co., Dodge City KS ;  
 Columbus Grove Tel. Co., South Portland ME ; Columbus Tel. Co., Columbus  
 KS ; Comanche County Telephone Company, Inc., 6100 Highway 16 South, De  
 Leon TX 76444; Commonwealth Telephone Company, Wilkes Barre PA ;  
 Communications 1 Network, Inc., 105 South Main, Kanawha IA 50447;  
 Communications Corp. of Indiana, Roachdale IN ; Communications Corp. of  
 Michigan, Roachdale IN ; Communications Corp. of Southern Indiana, Roachdale  
 IN ; Community Service Tel.Co., South Portland ME ; Community Telephone  
 Company, Inc., 10183 State Highway 25, East Windthorst TX 76389; ComSouth  
 Telecommunications, Inc., Hawkinsville GA ; Concord Tel. Exch. Inc., Knoxville  
 TN ; Conestoga Tel. & Tel. Co., Ephrata PA ; Conneaut Tel. Co., Conneaut OH ;  
 Consolidated Communications of Fort Bend Company, Conroe TX ; Consolidated  
 Communications of Pennsylvania Company, Conroe TX ; Consolidated  
 Communications of Texas Company, Conroe TX ; Consolidated Tel. Co.,  
 Brainerd MN ; Consolidated Tel. Co., Lincoln NE ; Consolidated TELCO, Inc.,  
 6900 Van Dorn Street, Suite 21, Lincoln NE 68506; Consolidated TELCOM, 507  
 South Main, Dickinson ND 58602; Consolidated Telecom, Inc., Lincoln NE ;  
 Continental of Ohio, Knoxville TN ; Coon Creek Tel. Co., Blainstown IA ; Coon

Valley Coop. Tel. Assn. Inc., Menlo IA ; Coon Valley Farmers Telephone Company, Inc., 105 Central Ave. Coon Valley WI 54623; Cooperative Tel. Exch., Stanhope IA ; Cooperative Telephone Company, 704 3rd St., Victor IA 52347; Copper Valley Telephone Cooperative, Inc., 329 Fairbanks Street, Valdez AK 99686; Cordova Tel. Coop. Inc., Cordova AK ; Corn Belt Tel. Co., Wall Lake IA ; Council Grove Tel. Co., Council Grove KS ; Cozad Telephone Company, 122 East 7th Street, Cozad NE 69130; C-R Tel. Co., Dodge City KS ; Craigville Tel. Co. Inc., Craigville IN ; Craw-Kan Telephone Cooperative, Inc., 200 N. Ozark St., Girard KS 66743; Crockett Tel. Co. Inc., Monroe LA ; Cross Telephone Company, L.L.C., 704 3rd Avenue, Warner OK 74469; Crosslake Tel. Co., Crosslake MN ; Crossville Tel. Co., Crossville IL ; Crown Point Telephone Corporation, 2829 NYS RTE 9N, Crown Point NY 12928; Cuba City Telephone Exchange Company, 121 North Washington Street, Cuba City WI 53807; Cumberland Tel. Co., Cumberland IA ; Cumby Telephone Cooperative, Inc., 200 Frisco Street Cumby TX 75433; Cunningham Tel. Co. Inc., Glen Elder KS ; Curtis Tel. Co., Lincoln NE ; Custer Telephone Cooperative, Inc., 1111 South Main St. Challis ID 83226; Dakota Central Telecom. I, Inc., Carrington ND ; Dakota Central Telecommunications Coop., Carrington ND ; Dalton Tel. Co., Colorado City CO ; Danville Mutual Tel. Co., Danville IA ; Darien Telephone Co., Inc., 1011 North Way, Darien GA 31305; Daviess-Martin County Rural Telephone Corporation dba RTC Comm., 9 Main Street, Montgomery IN 47558; Decatur Telephone Company, 149 7th Street, Decatur MS 39327; Decatur Telephone Company, 525 Junction Road, Madison WI 53717; Deerfield Farmers Telephone

Company, 4200 Teal Rd., Petersburg MI 49270; DeKalb Tel. Coop., Alexandria TN ; Delavan Tel. Co., Delavan MN ; Delcambre Tel. Co., Delcambre LA ; Delhi Telephone Company, 107 Main Street, Delhi NY 13753; Dell Telephone Co-op., Inc., Dell City TX ; Delta County Tele-Comm, Inc., 525 Junction Road, Madison WI 53717; Delta Tel. Co. Inc., Meadville MS ; Denver & Ephrata Tel. & Tel. Co., Ephrata PA ; Deposit Tel. Co. Inc., Northfield VT ; Dickey Rural Access, Inc., Ellendale ND ; Dickey Rural Communications, Inc., Ellendale ND ; Dickey Rural Tel. Coop., Ellendale ND ; Dickeyville Telephone, LLC, 525 Junction Road Madison WI 53717; Diller Tel. Co., Diller NE ; Direct Communications Cedar Valley, LLC, Salt Lake UT ; Direct Communications Rockland, Inc., 150 South Main, Rockland ID 83271; Dixon Tel. Co., Dixon IA ; Dixville Tel. Co., Lexington MA ; Dobson Telephone Company, Inc., 14101 Wireless Way, Suite 300, Oklahoma City OK 73134; Doylestown Tel. Co., Doylestown OH ; Drenthe Tel. Co., Allendale MI ; Dubois Telephone Exchange, Inc., 12 South First, Dubois WY 82513; Ducor Telephone Company, 2500 E. Belle Terrace, Suite 100, Bakersfield CA 93307; Dumont Tel. Co., Dumont IA ; Dunbarton Telephone Company, Inc., 2 Stark Highway South, Dunbarton NH 03046; Dunkerton Tel. Coop., Dunkerton IA; Dunkirk and Fredonia Telephone Company, 40 Temple St., Fredonia NY 14063; Dunnell Tel. Co., Dunnell MN ; Duo County Telephone Cooperative Corporation, Inc., 2150 North Main Street, Jamestown KY 42629; E. N. M. R. Telephone Cooperative, 7111 North Prince Clovis, NM 88102; E. Ritter Tel. Co., Jonesboro AR ; Eagle Tel. System Inc., Richland OR ; Eagle Valley Tel. Co., New Ulm MN ; East Ascension Telephone Company, LLC, 913 South



Burnside Avenue, Gonzales LA 70737; East Buchanan Tel. Co., Winthrop IA ; East Otter Tail Telephone Company C/O Arvig Enterprises, 150 Second Street, S. W., Perham MN 56573; EastCoast Telecom, Inc., 525 Junction Road, Madison WI 53717; Eastern Nebraska Telephone Company, 1605 Washington Street, Blair NE 68008; Eastern Slope Rural Telephone Association, Inc., 403 Third Ave., Hugo CO 80821; Eastex Telephone Cooperative, Inc., 3675 US Hwy. 79 S, Henderson TX 75653; Easton Tel. Co., Blue Earth MN ; Eckles Tel. Co., Blue Earth MN ; Edwards Tel. Co. Inc., Northfield VT ; Egyptian Telephone Cooperative Association, 1010 West Broadway, Steeleville IL 62288; El Paso County Telephone Company, 480 N. Peyton Highway, Colorado Springs CO 80930; El Paso Tel. Co., Dodge City KS ; El Paso Telephone Company, 521 East Morehead St. Suite 250, Charlotte NC 28202; Electra Tel. Co., Inc., Orange Park FL ; Elizabeth Telephone Company, LLC, 153 W. Dave Dugas Road, Sulphur LA 70665; Elkhart Tel. Co. Inc., Elkhart KS ; Ellensburg Tel. Co., Ellensburg WA ; Ellerbe Telephone Company, 254 Second Street, Ellerbe NC 28338; Ellijay Telephone Company, 224 Dalton Street, Ellijay GA 30540; Ellington Tel. Co., Ellington MO ; Ellsworth Coop. Tel. Assn., Ellsworth IA ; Elsie Communications, Inc., NE ; Embarq Florida, Inc. Overland Park KS ; Embarq Minnesota, Inc., Overland Park KS ; Embarq Missouri, Inc., Overland Park KS ; Emery Telephone dba Emery Telecom, 445 East SR 29, Orangeville UT 84537; Emily Coop. Tel. Co., Emily MN ; Empire Telephone Corporation, 34 Main Street, Prattsburg NY 14873; Etex Telephone Cooperative, Inc., 801 Linden Avenue, Gilmer TX 75644; ETS Telephone Company, Inc., Houston TX ; F&B

Communications, Inc., Wheatland IA ; FairPoint Communications Missouri, Inc., Charlotte NC ; FairPoint Vermont, Inc., South Portland ME ; Farber Tel. Co., Farber MO ; Farmers & Merchants Mutual Tel. Co., Wayland IA ; Farmers Cooperative Telephone Company, 332 Main Street, Dysart IA 52224; Farmers Independent Telephone Company, 139 West Madison Ave., Grantsburg WI 54840; Farmers Mutual Cooperative Tele. Company of Moulton, IA, 101 North Main, Moulton IA 52572; Farmers Mutual Cooperative Telephone Company, 801 19th Street, Harlan IA 51537; Farmers Mutual of Chapin DBA Chapin Telephone Co., Elsie MI ; Farmers Mutual Tel. Co., Fruitland ID ; Farmers Mutual Tel. Co., Jesup IA ; Farmers Mutual Tel. Co., Nora Springs Nora Springs IA ; Farmers Mutual Tel. Co., Okolona OH ; Farmers Mutual Telephone Company, 301 2nd Street, South Bellingham, MN 56212; Farmers' Mutual Telephone Company of Stanton, IA, 410 Broad Avenue, Stanton IA 51573; Farmers Mutual Telephone Cooperative of Shellsburg, Iowa, 124 Main Street, Shellsburg IA 52332; Farmers Tel. Co., Batavia IA ; Farmers Tel. Co., Essex IA ; Farmers Tel. Co., Nora Springs IA ; Farmers Telecommunications Cooperative, Inc., 144 McCurdy Avenue N., Rainsville AL 35986; Farmers Telephone Company, 615 Iowa Avenue, Essex IA 51638; Farmers Telephone Company, Inc., 26077 Highway 491, Pleasant View CO 81331; Farmers Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Farmers Telephone Cooperative, Inc., 1101 E. Main Street, Kingstree SC 29556; Federated Telephone Cooperative, 405 2nd Street, East Chokio MN 56221; Felton Tel. Co. Inc., New Ulm MN ; Fenton Coop. Tel. Co., Fenton IA ; Fidelity Tel. Co., Sullivan MO ; Filer Mutual Telephone

Company, Filer ID ; Fishers Island Tel. Corp., Fishers Island NY ; Five Area Tel. Coop. Inc., Muleshoe TX ; Flat Rock Telephone Co-op, Incorporated, 104 N. Rundle St., Flat Rock IL 62427; Foothills Rural Telephone Cooperative, Corporation, Inc., 1621 Kentucky Route 40 West, Staffordsville KY 41256; Foresthill Tel. Co. Inc., Kerman CA ; Fort Mill Telephone Company, 330 E. Black St. Rock Hill, SC 29731; Fort Mojave Telecommunications, Inc., 8490 S HWY 95, Suite 104, Mohave Valley AZ 86440; Fort Randall Tel. Co. dba Mt. Rushmore Tel. Co., Clara City MN ; Franklin Tel. Co., Franklin VT ; Franklin Tel. Co. Inc., Meadville MS ; Fremont Telcom Co., Yelm WA ; Frontier Communications - Lakewood, LLC, Rochester NY ; Frontier Communications - Midland, Inc., Rochester NY ; Frontier Communications - Oswayo River, LLC, Rochester NY ; Frontier Communications - Prairie, Inc., Rochester NY ; Frontier Communications - Schuyler, Inc. – IL, Rochester NY ; Frontier Communications - St. Croix LLC, Rochester NY ; Frontier Communications of Alabama, LLC, Rochester NY ; Frontier Communications of Ausable Valley, Inc., Rochester NY ; Frontier Communications of Breezewood, LLC, Rochester NY ; Frontier Communications of Canton, LLC, Rochester NY ; Frontier Communications of DePue, Inc., Rochester NY ; Frontier Communications of Fairmount, LLC, Rochester NY ; Frontier Communications of Georgia, LLC, Rochester NY ; Frontier Communications of Illinois, Inc., Rochester NY ; Frontier Communications of Indiana, Inc., Rochester NY ; Frontier Communications of Iowa, Inc., Rochester NY ; Frontier Communications of Lakeside, Inc., Rochester NY ; Frontier Communications of Lamar County, LLC, Rochester NY ; Frontier

Communications of Michigan, Inc., Rochester NY ; Frontier Communications of Minnesota, Inc., Rochester NY ; Frontier Communications of Mississippi, Inc., Rienzi MS ; Frontier Communications of Mondovi LLC, Rochester NY ; Frontier Communications of Mt. Pulaski, Inc., Rochester NY ; Frontier Communications of New York, Inc., Rochester NY ; Frontier Communications of Orion, Inc., Rochester NY ; Frontier Communications of Pennsylvania, LLC, Rochester NY ; Frontier Communications of Seneca Gorham, Inc., Rochester NY ; Frontier Communications of Sylvan Lake, Inc., Rochester NY ; Frontier Communications of the South, LLC, Rochester NY ; Frontier Communications of Thorntown, Inc., Rochester NY ; Frontier Communications of Viroqua LLC, Rochester NY ; Frontier Communications of Wisconsin LLC, Rochester NY ; Frontier Telephone of Rochester, Inc., Rochester NY ; Ft. Jennings Tel. Co., Ft. Jennings OH ; Fulton Telephone Company, Inc., 12 Third Street, Bay Springs MS 39422; Gallatin River Communications L.L.C., Monroe LA ; Ganado Telephone Co., Inc., 115 W. Putnam, Ganado TX 77962; Garden Valley Telephone Company, 201 Ross Avenue, Erskine MN 56535; Gardonville Cooperative Telephone Association, 106 Central Ave N., Brandon MN 56315; Gearheart Communications Company, Inc. dba Coalfields Tel. Co., 20 Laynesville Road, Harold KY 41635; Geetingsville Tel. Co. Inc., Frankfort IN ; Geneseo Tel. Co., Geneseo IL ; Georgetown Telephone Company, Inc., 1158 Railroad Ave., Georgetown MS 39078; Georgia Windstream, Inc., Little Rock AR ; Germantown Independent Tel. Co., South Portland ME ; Germantown Tel. Co. Inc., Germantown NY ; Gervais Telephone Company, 489 3rd. Street, Gervais OR

97026; Gila River Telecommunications, Inc., 7065 W. Allison Road, Chandler AZ  
85226; Glandorf Tel. Co. Inc., Glandorf OH ; Glasford Tel. Co., Glasford IL ;  
Glenwood Tel. Membership Corp., Blue Hill NE ; Glenwood Telephone  
Company, Glenwood GA ; Global Valley Networks dba Frontier Commun of  
Global Valley, Rochester NY ; Golden Belt Telephone Association, Inc., 103  
Lincoln St., Rush Center KS 67575; Golden West Telecommunications  
Cooperative, Inc., 415 Crown Street, Wall SD 57790; Goldfield Tel. Co., Goldfield  
IA ; Goodman Telephone Company, Inc., 816 Oneida St., Seneca MO 64865;  
Gorham Tel. Co. Inc., Gorham KS ; GraCeba Total Communications, Inc., 2660  
Montgomery Highway, Dothan AL 36303; Grafton Telephone Company, 119 East  
Main Street, Grafton IL 62037; Granada Tel. Co., New Ulm MN ; Granby Tel.  
Co., Granby MO ; Granby Telephone & Telegraph Co. of Mass., 56 Campus  
Drive, New Gloucester ME 04260; Grand Mound Cooperative Telephone  
Association of Clinton County, Iowa, 705 Clinton St., Grand Mound IA 52751;  
Grand River Mutual Telephone Corporation, 1001 Kentucky Street, Princeton MO  
64673; Grand Telephone Company, Incorporated, 226 South 4th Street, Jay OK  
74346; Grandview Mutual Tel. Co., Paris IL ; Granite State Telephone, Inc., 600  
S. Stark Highway, Weare NH 03281; Grantland Telecom, Inc., 525 Junction  
Road, Madison WI 53717; Great Plains Communications, Inc., 1600 Great Plains  
Centre, Blair NE 68008; Green Hills Telephone Corporation, 7926 NE State  
Route M, Breckenridge MO 64625; Gridley Tel. Co., Greenville PA ; Griggs  
County Telephone Company, Cooperstown ND ; Griswold Cooperative  
Telephone Company, 607 Main Street, Griswold IA 51535; GTA Telecom, LLC,

Tamuning GU ; GTC, Inc., Port St., Joe FL ; GTE-SW dba Verizon SW Inc., Irving TX ; GTE-SW dba Verizon SW Inc.-TX (Contel), Irving TX ; Guadalupe Valley Telephone Cooperative, Inc., 36101 FM 3159, New Braunfels TX 78132; Gulf Tel. Co., Monroe LA ; Gunnison Tel. Co., Gunnison UT ; H & B Communications Inc., Holyrood KS ; Hager TeleCom, Inc., New Ulm MN ; Halstad Telephone Company, 345 2nd Avenue West, Halstad MN 56548; Hamilton County Telephone Co-op, Highway 142 East, Dahlgren IL 62828; Hamilton Tel. Co., Aurora NE ; Hampden Tel.Co., Northfield VT ; Hancock Rural Telephone Corporation, 2331 East 600, North Greenfield IN 46140; Hancock Telephone Company, 34 Read Street, Hancock NY 13783; Happy Valley Telephone Company, 525 Junction Road, Madison WI 53717; Hardy Telecommunications, Inc., 2255 Kimseys Run Road, Lost River WV 26810; Hargray Telephone Company, Inc., 856 William Hilton Pkwy., Hilton Head Island SC 29938; Harmony Telephone Company, 35 1st Ave., N.E., Harmony MN 55939; Harrisonville Tel. Co., Waterloo IL ; Hart Telephone Company, Hartwell GA ; Hartington Telecommunications Co., Inc., 104 West Centre Hartington NE 68739; Hartland & St. Albans Tel.Co., Northfield VT ; Hartman Tel. Exch. Inc., Benkelman NE ; Hat Island Tel. Co., Langley WA ; Haviland Telephone Company, Inc., 106 N. Main, Haviland KS 67059; Hawaiian Telcom, Inc., Honolulu HI ; Hawkeye Tel. Co., Hawkeye IA ; Haxtun Tel. Co., Orange Park FL ; Hayneville Tel. Co. Inc., Hayneville AL ; Heart of Iowa Communications Cooperative, Union IA ; Heartland Telecommunications Company of Iowa dba HickoryTech, Mankato MN ; Helix Tel. Co. Helix OR ; Hemingford Co-operative

Telephone Company, 523 Niobrara Street, Hemingford NE 69348; Henderson Coop. Tel. Co., Henderson NE ; Henry County Tel. Co., Geneseo IL ; Hershey Cooperative Telephone Co., 110 North Lincoln Ave., Hershey NE 69143; Hiawatha Telephone Company, 108 West Superior Street, Munising MI 49862; Hickory Tel. Co., Hickory PA ; Highland Tel. Coop. Inc., Sunbright TN ; Highland Tel. Coop., Monterey VA ; Hill Country Telephone Cooperative, Inc., 220 Carolyn Street, Ingram TX 78025; Hills Tel. Co. Inc., Garretson SD ; Hills Telephone Company, Inc., 612 3rd St., Garretson SD 57030; Hillsboro Telephone Company, Inc., 121 Mill St., Hillsboro WI 54634; Hinton Telephone Company of Hinton, Oklahoma, Incorporated, 200 West Main Street, Hinton OK 73047; Hollis Telephone Company, Inc., Northfield VT ; Holway Tel. Co., Maitland MO ; Home Tel. Co. Inc., Roachdale IN ; Home Tel. Co. of Pittsboro, Roachdale IN ; Home Telephone Company, 112 1st Ave., N.W., Grand Meadow MN 55936; Home Telephone Company, 525 Junction Road, Madison WI 53717; Home Telephone Company, St. Jacob IL ; Home Telephone Company, Inc., 200 Tram Street, Moncks Corner SC 29461; Home Telephone Company, Inc., 211 S. Main Street, Galva KS 67443; Hood Canal Telephone Co., Inc., 300 E Dalby Rd., Union WA 98592; Hooper Tel. Co., Remsen IA ; Hopi Telecommunications Incorporated, Flagstaff AZ ; Hopper Telecommunications Company, Inc., "Division of Otelco Telephone LLC," 505 3rd Avenue East, Oneonta AL 35121; Hornitos Telephone Co., 525 Junction Road, Madison WI 53717; Horry Telephone Cooperative, Inc., 3480 Highway 701 North, Conway SC 29528; Hospers Tel. Exch. Inc., Hospers IA ; Hot Springs Tel. Co., Kalispell MT ; Hubbard Coop. Tel. Assn., Hubbard IA ;

Humboldt Telephone Company, Oakland CA ; Humphreys County Tel. Co., Knoxville TN ; Hutchinson Tel. Co., Hutchinson MN ; Huxley Communications Cooperative, Huxley IA ; Iamo Telephone Company, Coin IA ; Illinois Bell Tel. Co., Washington D.C.; Illinois Consolidated Tel. Co., Conroe TX ; Indiana Bell Tel. Co., Washington D.C.; Indianhead Tel. Co., New Ulm MN ; Industry Tel. Co., Industry TX ; Inland Telephone Company, 103 South Second Street, Roslyn WA 98941; Interbel Tel. Coop. Inc., Eureka MT ; Inter-Community Telephone Company, L.L.C., 556 Main St., Nome ND 58062; Interior Telephone Company, 201 E. 56th Ave., Anchorage AK 99518; Interstate 35 Telephone Company, 105 N. West Street, Truro IA 50257; Interstate Telecommunications Cooperative, Inc., 312 4th St., West Clear Lake SD 57226; Interstate Telephone Company, West Point GA ; Iowa Telecommunications Services dba Iowa Telecom, Newton IA ; Iowa Telecommunications Services dba Iowa Telecom-North, Newton IA ; Iowa Telecommunications Services dba Iowa Telecom-Systems, Newton IA ; Ironton Telephone Company 4242 Mauch Chunk Road, Coplay PA 18037; Island Tel. Co., Roachdale IN ; Island Tel.Co., Northfield VT ; ITS Telecommunications Systems, Inc., 15925 SW Warfield Blvd., Indiantown FL 34956; J.B.N. Tel. Co. Inc. Holton KS ; James Valley Cooperative Telephone Company, 235 E 1st Ave., Groton SD 57445; Jefferson Tel. Co., Jefferson IA ; Jefferson Tel. Co., Jefferson SD ; Johnson Telephone Company, 205 1st. Ave., N.E., Remer MN 56672; Jordan Soldier Valley Telephone Company, Sergeant Bluff IA; K & M Tel. Co., Chambers NE ; K L M Tel. Co., Maitland MO ; Kadoka Tel. Co., Wall SD ; Kalama Tel. Co., Tenino WA ; Kaleva Tel. Co., Kaleva MI ; Kalida Tel. Co. Inc.,



Kalida OH ; Kalona Co-operative Telephone Co., 509 A Place, Kalona IA 52247; Kanokla Tel. Assoc. Inc., Caldwell KS ; Kaplan Tel. Co., Kaplan LA ; Kasson and Mantorville Telephone Company, 18 2nd Ave., N.W., Kasson MN 55944; Kearsarge Tel. Co., Northfield VT ; Kennebec Telephone Company, Kennebec SD ; Kerman Telephone Co., 811 S. Madera Avenue, Kerman CA 93630; Ketchikan Public Utilities, Ketchikan AK ; Keystone-Arthur Tel. Co., Keystone NE ; Keystone-Farmers Cooperative Telephone Company of Keystone, Iowa, 86 Main Street, Keystone IA 52249; Killduff Telephone Company, IA ; Kingdom Telephone Company, 211 South Main, Auxvasse MO 65231; Kinsman Mutual Tel. Co., Kinsman IL ; La Harpe Telephone Co., Inc., 109 West 6th Street, La Harpe KS 66751; La Jicarita Rural Telephone Cooperative, Street 100, Mora NM 87732; La Motte Tel. Co., LaMotte IA ; La Porte City Tel. Co., La Porte City IA ; La Valle Tel. Coop., LaValle WI ; La Ward Telephone Exchange, Incorporated, 12991 State Highway 172, La Ward TX 77970; Lackawaxen Telecommunications Services, Inc., Rowland PA ; Lafourche Telephone Company, LLC, 112 West 10th Street, Larose LA 70373; LaHarpe Telephone Company, Inc., 104 N. Center St., LaHarpe IL 61450; Lake Livingston Tel. Co., Oregon MO ; Lakedale Telephone Company, 9938 State Hwy 55 NW, Annandale MN 55302; Lakefield Tel. Co., Newton WI ; Lakeside Tel. Co. Inc., Sunflower MS ; Lancaster Tel Co., Rock Hill SC ; Lathrop Telephone Company, 1001 Kentucky St., Princeton MO 64673; Laurel Highland Telephone Company, 4157 Main Street, Stahlstown PA 15687; Lavaca Telephone Company, Inc., 301 Hwy 96 SW, Lavaca AR 72941; Leaco Rural Tel. Coop. Inc., Hobbs NM ; Leaf River Telephone Company, 102

West Second St., Leaf River IL 61047; Lehigh Valley Co-Operative Telephone Association, 9090 Taylor Road, Lehigh IA 50557; Lemonweir Valley Tel. Co., Camp Douglas WI ; Lennon Tel. Co., Lennon MI ; Leonore Mutual Tel. Co., Leonore IL ; Le-Ru Telephone Company, 555 Carter Street, Stella MO 64867; Leslie County Tel. Co., Roachdale IN ; Lewis River Telephone Company, Inc., 525 Junction Road, Madison WI 53717; Lewisport Tel. Co. Inc., Roachdale IN ; Lexcom Telephone Company, Lexington NC ; Ligonier Tel. Co. Inc., Ligonier IN ; Lincoln County Telephone System, Inc., 25 Main Street, Pioche NV 89043; Lincoln Telephone Company, 111 Stemple Rd., Lincoln MT 59639; Lincolnville Tel.Co., Lincolnville ME ; Lipan Tel. Co., Lipan TX ; Lismore Co-operative Telephone Co., 230 S. 3rd Ave., Lismore MN 56155; Little Miami Communications Corporation, Knoxville TN ; Livingston Tel. Co., Livingston TX ; Lockhart Tel. Co. Inc., CHESTER SC ; Logan Telephone Cooperative, Inc., 10725 Bowling Green Road Auburn KY 42206; Lone Rock Coop. Tel. Co., Lone Rock IA ; Lonsdale Tel. Co. Inc., Lonsdale MN ; Loretel Systems, Inc., New Ulm MN ; Loretto Telephone Company, 136 S. Main, Loretto TN 38469; Lost Nation-Elwood Tel. Co., Lost Nation IA ; Lowry Telephone Company, LLC, Hoffman MN ; Luck Tel. Co., Milltown WI ; Ludlow Tel. Co., Northfield VT ; Lynnville Telephone Company, Sully IA ; M & L Enterprises, Inc. d/b/a Skyline Tel. Co., Midvale ID ; Mabel Cooperative Telephone Company, 214 North Main, Mabel MN 55954; Madison County Telephone Company, Inc., 113 Court Street, Huntsville AR 72740; Madison Tel. Co., Staunton IL ; Madison Telephone, LLC, Madison KS ; Magazine Tel. Co., Magazine AR ; Mahanoy & Mahantango Tel.

Co., Northfield VT ; Malheur Home Tel. Co., Omaha NE ; Manawa Telephone Company, Inc., 131 Second St., Manawa WI 54949; Manchester-Hartland Tel. Co., Manchester MN ; Mankato Citizens Tel. Co. dba HickoryTech, Mankato MN ; Manti Tel. Co., Manti UT ; Margaretville Telephone Co., Inc., 50 Swart Street, Margaretville NY 12455; Marianna-Scenery Hill Tel. Co., South Portland, ME ; Mark Twain Rural Telephone Company, Hwy 6 East, Hurdland MO 63547; Marne & Elk Horn Tel. Co., Elk Horn IA ; Marquette-Adams Telephone Cooperative, Inc., 113 N. Oxford St. Oxford WI 53952; Marseilles Tel. Co. of Marseilles, Metamora IL ; Martelle Coop. Tel. Assn., Martelle IA ; Mashell Telecom, Inc., Eatonville WA ; Massena Tel. Co., Massena IA ; Matanuska Telephone Association, Inc., 1740 South Chugach Street, Palmer AK 99645; McClellanville Tel. Co. Inc., Knoxville TN ; McClure Tel. Co., McClure OH ; McCook Coop. Tel. Co., Salem SD ; McDaniel Tel. Co., Madison WI ; McDonald County Tel. Co., Pineville MO ; McDonough Tel. Coop., Colchester IL ; McLoud Tel. Co., Oklahoma City OK ; McNabb Tel. Co., McNabb IL ; MEBTEL, Inc., Monroe LA ; Mechanicsville Tel. Co., Mechanicsville IA ; Mediapolis Tel. Co., Mediapolis IA ; Medicine Park Tel. Co., Medicine Park OK ; Melrose Telephone Company, 224 E. Main Street, Melrose MN 56352; Merchants & Farmers Tel. Co., Madison WI ; Merrimack County Tel. Co. dba Contoocook Valley Tel. Co., Northfield VT ; Merrimack County Tel. Co., Northfield VT ; Mescalero Apache Telecom, Inc., Mescalero NM ; Metamora Tel. Co., Metamora IL ; MGW Telephone Company, Inc., Route 678, Williamsville VA 24487; Michigan Bell Tel. Co., Washington D.C. ; Micronesian Telecommunications Corporation, P.O. Box 500306 Susupe

Headquarter, Saipan MP 96950; Mid Century Tel. Coop. Inc., Fairview IL ; Mid State Tel. Co. dba KMP Tel. Co., Madison WI ; Mid State Tel. Co., Madison WI ; Mid-America Telephone, Inc., 525 Junction Road, Madison WI 53717; Mid-Communications, Inc., 221 East Hickory Street, Mankato MN 56002; Middle Point Home Tel. Co., Middle Point OH ; Middleburgh Telephone Company, 103 Cliff Street, Middleburgh NY 12122; Mid-Maine Telecom, Oneonta AL ; Mid-Missouri Telephone Company, 215 Roe Street, Pilot Grove MO 65276; Mid-Plains Rural Tel. Co-op. Inc., Tulia TX ; Mid-Plains Tel. Inc., Madison WI ; Mid-Rivers Telephone Cooperative, Inc., 904 C Avenue Circle, MT 59215; Midstate Communications Inc., Stanley ND ; Midstate Communications, Inc., Kimball SD ; Midstate Telephone Company, 215 South Main Street, Stanley ND 58784; Midvale Tel. Exch. Inc., Midvale ID ; Midway Telephone Company, 108 West Superior Street, Munising MI 49862; Midway Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Midwest Tel. Co., Parkers Prairie MN ; Miles Coop. Tel. Assn., Miles IA ; Miller Tel. Co., Ventura IA ; Miller Telephone Company, 213 E. Main Street, Miller MO 65707; Millington Telephone Company, Inc., 4880 Navy Road, Millington TN 38053; Millry Telephone Company, Millry AL ; Milltown Mutual Tel. Co., Milltown WI ; Minburn Telecommunications, Inc., Woodward IA ; Minburn Telephone Company, 416 Chestnut St., Minburn IA 50167; Minerva Valley Tel. Co. Inc., Zearing IA ; Minford Telephone Company, 10717 State Route 139, Minford OH 45653; Minnesota Lake Tel. Co., Blue Earth MN ; Minnesota Valley Tel. Co., Inc. Franklin MN ; Moapa Valley Telephone Company, 183 S. Andersen Street, Overton NV 89040; Modern Cooperative

Telephone Company, 502 Broadway St., South English IA 52335; Mogan Dial, Inc., 112 S. Broadway, Louisburg KS 66053; Mogan Dial, Inc., Orange Park FL ; Molalla Telephone Company, 211 Robbins Street, Molalla OR 97038; Mon-Cre Telephone Cooperative, Inc., 227 Main St., Ramer AL 36069; Monitor Cooperative Telephone Company, 15265 Woodburn-Monitor Rd., NE, Woodburn OR 97071; Monon Tel. Co. Inc., Monon IN ; Monroe Telephone Company, 575 Commercial Street, Monroe OR 97456; Montezuma Mutual Telephone Company, 107 North Fourth Street, Montezuma IA 50171; Montrose Mutual Telephone Company, 102 N. Main St., Dieterich IL 62424; Moore & Liberty Telephone Company, Enderlin ND ; Mosinee Telephone Company, 410 4th Street, Mosinee WI 54455; Moultrie Independent Telephone Company, 111 State & Broadway, Lovington IL 61937; Mound Bayou Tel. and Communications Inc., Bay Springs MS ; Moundridge Telephone Company, 109 N. Christian Avenue, Moundridge KS 67107; Moundville Telephone Company, Moundville AL ; Mountain Rural Telephone Cooperative Corporation, Inc., 405 Main St., West Liberty KY 41472; Mountain View Tel. Co., Mountain Home AR ; Mt. Angel Tel. Co., Mt. Angel OR ; Mt. Horeb Tel. Co., Mount Horeb WI ; Mt. Vernon Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Mud Lake Telephone Cooperative Assn. Inc., Dubois ID ; Muenster Telephone Corporation of Texas, 205 N. Walnut St., Muenster TX 76252; Mukluk Tel. Co. Inc., Anchorage AK ; Mulberry Cooperative Telephone Company Incorporated, 123 South Glick St., Mulberry IN 46058; Mutual Tel. Co., Little River KS ; Mutual Tel. Co. of Morning Sun, Morning Sun IA ; Mutual Telephone Company, 339 First Ave. NE, Sioux Center IA 51250; Myrtle

Telephone Company, Knoxville TN ; National Tel. Co. of Alabama, Monroe LA ; Navajo Communications Co. dba Frontier Navajo Comm., Rochester NY ; Nebraska Central Telephone Company, 22 La Barre Street, Gibbon NE 68840; Nehalem Telecommunications, Inc. dba Nehalem Tel & Tel, 892 W. Madison Ave., Glens Ferry ID 83623; Nelson Ball Ground Telephone Company, Knoxville TN ; Nelson Telephone Cooperative, Inc., 318 Third Ave. W Durand WI 54736; Nemont Telephone Cooperative, Inc., 61 Highway 13, South Scobey MT 59263; Nevada Bell, Washington, D.C. ; New Castle Tel. Co., Knoxville TN ; New Florence Tel. Co. Inc., Rockland ID ; New Hope Telephone Cooperative, 5415 Main Drive, New Hope AL 35760; New Hope Telephone Cooperative, New Hope VA ; New Knoxville Tel. Co., New Knoxville OH ; New Lisbon Tel. Co. Inc., New Lisbon IN ; New London Tel. Co., Madison WI ; New Paris Telephone Inc., 19066 Market Street, New Paris IN 46553; New Ulm Telecom Inc., New Ulm MN ; New Windsor Tel. Co., New Windsor IL ; Newport Telephone Company, Inc., 3077 Bridge Street, Newport NY 13416; Niagara Tel. Co., Hector MN ; Niagara Tel. Co., Niagara WI ; Nicholville Telephone Company, Inc., 3330 State Highway 11B, Nicholville NY 12965; North Central Telephone Cooperative Cooperation, 872 Hwy 52 Bypass, East Lafayette TN 37083; North Country Tel. Co., Port Townsend WA ; North Dakota Telephone Company, 211 22nd St, N. W., Devils Lake ND 58301; North English Coop. Tel. Co., North English IA ; North Penn Telephone Company, 34 Main Street, Prattsburg NY 14873; North River Tel. Coop., Mt. Crawford VA ; North State Tel. Co.dba North State Communications, High Point NC ; North Texas Telephone Company, 6100 Highway 16 South,

DeLeon TX 76444; Northeast Florida Telephone Company, 505 Plaza Circle Suite 200, Orange Park FL 32073; Northeast Iowa Telephone Company, 113 North Page Street, Monona IA 52159; Northeast Louisiana Telephone Company, Inc., P.O. Box 219 6402, Howell Avenue Collinston LA 71229; Northeast Missouri Rural Telephone Company, 718 S.W. Street, Green City MO 63545; Northeast Nebraska Tel. Co., Jackson NE ; Northeast Telephone Company, LLC, 450 Security Blvd., Green Bay WI 54313; Northern Arkansas Telephone Company, 301 East Main Street, Flippin AR 72634; Northern Iowa Telephone Company, 339 First Avenue, NE, Sioux Center IA 51250; Northern Tel. Co. of Minnesota, Wawina MN ; Northern Tel. Coop. Inc., Sunburst MT ; Northfield Tel. Co., Northfield VT ; Northland Telephone of ME, Inc., South Portland ME ; North-State Telephone Co., One Telephone Drive, Mt. Vernon OR 97865; Northwest Communications Cooperative, 111 Railroad Ave, Ray ND 58849; Northwest Iowa Telephone, LLC, 501 Fourth St. Sergeant Bluff, IA 51054; Northwest Tel. Coop. Assn., Havelock IA ; Northwestern Indiana Tel. Co. Inc., Hebron IN ; Norway Tel. Co. Inc., Knoxville TN ; Nova Tel. Co., Nova OH ; Noxapater Tel. Co. Inc., Bay Springs MS ; Ntelos, Inc., Waynesboro VA ; Nucla-Naturita Telephone Co., 421 Main Street, Nucla CO 81424; Nunn Tel. Co., Nunn CO ; Nushagak Electric & Telephone Cooperative Inc., 557 Kenny Wren Road, Dillingham AK 99576; Oakman Tel. Co. Inc., Knoxville TN ; Oakwood Telephone Co., Knoxville TN ; Odin Tel. Exch. Inc., Dodge City KS ; Ogden Tel. Co., Blissfield MI ; Ogden Tel. Co., Ogden IA ; Ogden Telephone Company dba Frontier Ogden Tel Co., Rochester NY ; Ohio Bell Tel. Co., Washington, D.C. ; Oklahoma Communication

Systems, Inc., 525 Junction Road, Madison WI 53717; Oklahoma Tel. & Tel. Inc., De Leon TX ; Oklahoma Western Tel. Co., Clayton OK ; Oklahoma Windstream, Inc., Little Rock AR ; Olin Tel. Co. Inc., Olin IA ; Oneida County Rural Telephone Company, 9560 Main Street, Holland Patent NY 13354; Oneida Tel. Exch., Oneida IL ; Onslow Coop. Tel. Assn., Onslow IA ; Ontario Telephone Company, Inc., Phelps NY ; Ontonagon County Telephone Company, 108 West Superior Street, Munising MI 49862; Oran Mutual Tel. Co., Oran IA ; Orchard Farm Telephone Co., 525 Junction Road, Madison WI 53717; Oregon Farmers Mutual Telephone Company, 118 East Nodaway, Oregon MO 64473; Oregon Telephone Corporation, One Telephone Drive, Mt. Vernon OR 97865; Oregon-Idaho Utilities, Inc., Oakland CA ; Oriskany Falls Tel. Corp., Northfield VT ; Orwell Tel. Co., South Portland ME ; Osakis Tel. Co., Parkers Prairie MN ; Otelco Telephone LLC, Oneonta AL ; Ottoville Mutual Telephone Company, 245 W. Third Street, Ottoville OH 45876; OTZ Telephone Cooperative, Inc., 346 Tundra Way, Kotzebue AK 99752; Overland Park, KS 662112400; OXFORD WEST TELEPHONE COMPANY, 491 Lisbon Street, Lewiston ME 04243; Oxford West Telephone Company, Lewiston ME ; Ozark Telephone Company, 816 Oneida Ave., Seneca MO 64865; Pacific Bell, Washington, D.C. ; Palmer Mutual Tel. Co., Palmer IA ; Palmerton Telephone Company, 613 Third Street, Palmerton PA 18071; Palmetto Rural Telephone Cooperative, Inc., 2471 Jefferies Highway, Walterboro SC 29488; Palo Coop. Tel. Assn., Palo IA ; Panhandle Telephone Cooperative Inc., 603 South Main Street, Guymon OK 73942; Panora Communications Cooperative, 114 East Main St., Panora IA 50216; Park Region



Mutual Telephone Company, 100 Main Street, Underwood MN 56586; Partner Communications Cooperative, Gilman IA ; Pattersonville Tel. Co., Rotterdam Junc NY ; Pattersonville Tel. Co., Trenton GA ; Paul Bunyan Rural Telephone Cooperative, 1831 Anne Street, NW, Bemidji MN 56601; PBT Telecom, Inc., 1660 Juniper Springs Rd., Gilbert SC 29054; Peace Valley Tel. Co., Peace Valley MO ; Peetz Coop. Tel. Co., Peetz CO ; Pembroke Telephone Company, Inc., 185 East Bacon Street, Pembroke GA 31321; Pembroke Telephone Cooperative, 504 Snidow St., Pembroke VA 24136; Penasco Valley Telephone Cooperative, Inc., 4011 West Main, Artesia NM 88210; Pend Oreille Telephone Company, Glens Ferry ID ; Peninsula Telephone Company, 14909 Peninsula Drive, Traverse City MI 49686; Pennsylvania Tel. Co., Jersey Shore PA ; Peoples Mutual Tel. Co., South Portland ME ; Peoples Rural Telephone Cooperative Corporation, Inc., US Hwy 421 South, McKee KY 40447; Peoples Tel. Co. Inc., Knoxville TN ; Peoples Tel. Co. Inc., Monroe LA ; Peoples Tel. Co., New Ulm MN ; Peoples Tel. Co., Parkers Prairie MN ; Peoples Tel. Co., Stayton OR ; Peoples Telecommunications, LLC, LaCygne KS ; Peoples Telephone Cooperative – TX, Quitman TX ; Perkinsville Tel. Co., Northfield VT ; Perry Spencer Rural Telephone Cooperative Inc. dba PSC St. Meinrad, 11877 East State Road 62, St. Meinrad IN 47577; Phillips County Tel. Co., Holyoke CO ; Piedmont Rural Telephone Cooperative, Incorporated, 201 Anderson Drive, Laurens SC 29360; Piedmont Telephone Membership Corporation, 819 E Atkins St., Dobson NC 27017; Pierce Telephone Company, Incorporated, P.O. Box 113 112 South 5th Street, Pierce NE 68767; Pigeon Telephone Company, 7585

Pigeon Road, Pigeon MI 48755; Pine Belt Telephone Company, Inc., 3984 County Road 32, Arlington AL 36722; Pine Drive Tel. Co., Beulah CO ; Pine Island Tel. Co., New Ulm MN ; Pine Telephone Company, 210 West 2nd Street, Broken Bow OK 74728; Pine Telephone System, Inc., 104 Center Street, Halfway OR 97834; Pine Tree Tel. & Tele. Co., New Gloucester ME ; Pineland Telephone Cooperative, Inc., 30 S. Rountree Street, Metter GA 30439; Pineville Tel. Co., Pineville NC ; Pinnacles Tel. Co., Paicines CA ; Pioneer Tel. Assn. Inc., Ulysses KS ; Pioneer Telephone Company, 215 South Main St., LaCrosse WA 99143; Pioneer Telephone Cooperative, 1304 Main Street, Philomath OR 97370; Pioneer Telephone Cooperative, Inc., 108 E Robberts Ave., Kingfisher OK 73750; Plains Coop. Tel. Assn. Inc., Joes CO ; Plainview Tel. Co. Inc., Plainview NE ; Plant Telephone Company, 1703 U.S. Highway 82, W., Tifton GA 31793; Planters Rural Telephone Cooperative, Inc., 100 Ogeechee Street, Newington GA 30446; Poka-Lambro Telephone Cooperative, Inc., US Hwy 87, Tahoka TX 79373; Polar Communications Mutual Aid Corporation, 110 Fourth Street E, Park River ND 58270; Ponderosa Telephone Co., 47034 Road 201, O'Neals CA 93645; Port Byron Tel. Co., Northfield VT ; Potlatch Telephone Company, 525 Junction Road, Madison WI 53717; Pottawatomie Telephone Co., L.L.C., 1 West Main Street, Earlsboro OK 74840; Prairie Grove Tel. Co., Prairie Grove AR ; Prairie Telephone Co., Inc., 112 East Main St., Breda IA 51436; Prairieburg Tel. Co. Inc., Prairieburg IA ; PrairieWave Community Telephone, Inc., West Point GA ; Preston Telephone Company, 111 North Anna Street, Preston IA 52069; Price County Telephone Company, 105 N. Avon Ave., Phillips WI 54555;

Progressive Rural Tel. Coop. Inc., Rentz GA ; Project Mutual Telephone Cooperative Association, Inc., 507 G Street, Rupert ID 83350; Project Telephone Company Hwy, 13 South, Scobey MT 59263; Public Service Telephone Company, 104 Winston Street, Reynolds GA 31076; Puerto Rico Tel. Co. – Central, San Juan PR ; Puerto Rico Tel. Co., San Juan PR ; Pulaski-White Rural Telephone Cooperative, Inc 5573 South U.S. Highway 35, Star City IN 46985; Pymatuning Independent Tel. Co., Greenville PA ; Quincy Tel. Co., Knoxville TN ; Qwest Corporation, Omaha NE; Radcliffe Tel. Co. Inc., Radcliffe IA ; Ragland Telephone Company, Inc., 630 Main Street, Ragland AL 35131; Rainbow Telecommunications Association, Inc., Everest KS ; Randolph Tel. Co., Asheboro NC ; Randolph Telephone Company, 3733 Old Cox Road, Asheboro NC 27205; Range Tel. Coop. Inc., Forsyth MT ; Readlyn Tel. Co., Readlyn IA ; Reasnor Telephone Company, LLC, Sully IA ; Red River Rural Tel. Assn., Abercrombie ND ; Redwood County Telephone Company, 731 Main Street, Wabasso MN 56293; Reservation Telephone Cooperative, 24 N. Main Street, Parshall ND 58770; Reserve Telephone Company Inc., 203 West 4th Street, Reserve LA 70084; Reynolds Tel. Co., Reynolds IL ; Rhinelander Tel. Co. LLC dba Frontier Rhinelander Tel., Rochester NY ; Rice Belt Tel. Co., Weiner AR ; Richland-Grant Telephone Cooperative, Inc., 202 N. East St., Blue River WI 53518; Richmond Tel. Co., Pittsfield MA ; Rico Tel. Co., Pleasant View CO ; Ridgeville Tel. Co., Ridgeville Cnrs OH ; Ridgeway Tel. Co. Inc., CHESTER SC ; Ringgold Telephone Company, 6203 Alabama Highway, Ringgold GA 30736; Ringsted Tel. Co., Ringsted IA ; Rio Virgin Telephone Company, 303 S.W.

Zorbrist, Estacada OR 97023; River Valley Telecommunications Coop., 106 East Robins Street, Graettinger IA 51342; Riverside Telecom, LLC, 525 Junction Road, Madison WI 53717; Riviera Telephone Company, Inc., 103 S. 8th Street, Riviera TX 78379; Roanoke & Botetourt Tel. Co., Waynesboro VA ; Roanoke Tel. Co. Inc., Monroe LA ; Roberts County Tel. Coop. Assn., New Effington SD ; Rochester Tel. Co. Inc., Rochester IN ; Rock County Telephone Company, 1605 Washington Street, Blair NE 68008; Rock Hill Tel. Co., Rock Hill SC ; Rock Port Telephone Company, 107 Opp Street, Rock Port MO 64482; Rockwell Cooperative Telephone Association, 111 4th Street, North Rockwell IA 50469; Roggen Tel. Coop. Co., Roggen CO ; Ronan Tel Co., Ronan MT ; Roome Telecommunications Inc., 705 W Second St., Halsey OR 97348; Roosevelt County Rural Telephone Cooperative, Inc., 201 West Second Street, Portales NM 88130; Rothsay Tel. Co. Inc., Rothsay MN ; Royal Tel. Co., Royal IA ; Runestone Telephone Association, 123 Memorial Drive, Hoffman MN 56339; Rural Tel. Service Co. Inc., Lenora KS ; Rural Telephone Company, Glenns Ferry ID ; Ruthven Telephone Exchange Co., 106 East Robins Street, Graettinger IA 51342; Rye Telephone Company, 60 Beckwith Drive, Colorado City CO 81019; S & A Telephone Company, Inc., 413 Main Street, Allen KS 66833; S & T Telephone Cooperative Association, 320 Kansas Avenue, Brewster KS 67732; S & W Tel. Co. Inc., Roachdale IN ; Sac County Mutual Tel. Co., Odebolt IA ; Saco River Tel. & Tele. Co., New Gloucester ME ; Sacred Heart Tel. Co., Clara City MN ; Sacred Wind Communications, Inc., Albuquerque NM ; Saddleback Communications Company, Scottsdale AZ ; Salem Telephone

Company, Roachdale IN ; Salina-Spavinaw Telephone Company, Inc., 7136 South Yale, Suite 208, Tulsa OK 74136; Saluda Mountain Tel. Co., Knoxville TN ; San Carlos Apache Telecommunications Utility, Inc., 10 Telecom Lane, Peridot AZ 85542; Sand Creek Tel. Co., Sand Creek MI ; Sand Hill Telephone Cooperative, Incorporated, 122 S. Main Street, Jefferson SC 29718; Sandwich Isles Communications, Inc., 27th Floor Pauahi Tower 1001 Bishop Street, Honolulu HI 96813; Santa Rosa Telephone Cooperative, Inc., 7110 Highway 287 East, Vernon TX 76385; Santel Communications Cooperative, Inc., 308 South Dumont Avenue, Woonsocket SD 57385; Scandinavia Telephone Company, 525 Junction Road, Madison WI 53717; Schaller Telephone Company, 111 West Second Street, Schaller IA 51053; Scio Mutual Telephone Association, 38982 S.E. Second Ave., Scio OR 97374; Scott County Telephone Co., Avilla MO ; Scott County Telephone Co-operative, 121 Woodland St., Gate City VA 24251; Scott-Rice Telephone Co., 1201 N E Lloyd Blvd., Suite 500, Portland OR 97232; Scranton Tel. Co., Scranton IA ; Searsboro Tel. Co. Inc., Lincoln NE ; Seneca Tel. Co., Seneca MO ; Seneca Telephone Company, 816 Oneida, Seneca MO 64865; Service Tel. Co., Knoxville TN ; Sharon Tel. Co., Hills IA ; Sharon Tel. Co., Sharon WI ; Shawnee Telephone Company, 120 W. Lane, Equality IL 62934; Shell Rock Communications, Inc. Plainfield IA ; Shenandoah Telephone Company, 500 Shentel Way, Edinburg VA 22824; Sherburne County Rural Telephone Co., 440 Eagle Lake Road North, Big Lake MN 55309; Sherwood Mutual Telephone Association, Inc., 105 W. Vine Street, Sherwood OH 43556; Shiawassee Tel. Co., Roachdale IN ; Shidler Telephone Company, 120

Broadway, Shidler OK 74652; Shoreham Tel. Co. Inc., Shoreham VT ; Sierra Telephone Company, Inc., 49150 Road 426, Oakhurst CA 93644; Silver Star Telephone Company, Inc., 104101 Highway 89, Freedom WY 83120; Sioux Valley Telephone Company, 525 East Fourth Avenue, Dell Rapids SD 57022; Siren Telephone Company, Inc., 7723 W. Main, Siren WI 54872; Siskiyou Telephone Company, 30 Telco Way, Etna CA 96027; Skyline Telecom, 35 South State, Fairview UT 84629; Skyline Telephone Membership Corporation, 1200 NC Hwy 194 N., West Jefferson NC 28694; Sledge Telephone Company, 124 Delta Ave., Sunflower MS 38778; Sleepy Eye Telephone Company, 211 Main Street South, Hector MN 55342; Smart City Telecommunications LLC dba Smart City Telecom, Lake Buena Vista FL ; Smithville Tel. Co. Inc., Smithville MS ; Smithville Telephone Company, Incorporated, 1600 W. Temperance, Ellettsville IN 47429; Sodtown Tel. Co., Ravenna NE ; Somerset Tel. Co., Northfield VT ; Somerset Telephone Company, Inc., 120 Birch St., W. Amery WI 54001; South Arkansas Tel. Co. Inc., Sheridan AR ; South Canaan Telephone Company, 2175 Easton Turnpike South, Canaan PA 18459; South Central Communications, Inc., Princeton MO ; South Central Rural Telephone Cooperative Corporation, Inc., 1399 Happy Valley Rd., Glasgow KY 42142; South Central Tel. Assn., Inc., Medicine Lodge KS ; South Central Utah Telephone Association, Inc., 45 N 100 West, Escalante UT 84726; South Park Telephone Company, Colorado City CO ; South Plains Telephone Cooperative, Inc., 2425 Marshall Street, Lubbock TX 79408; South Slope Cooperative Telephone Company, 980 Front Street, North Liberty IA 52317; Southeast Mississippi Tel. Co., Knoxville TN ; Southeast

Nebraska Tel. Co., Falls City NE ; Southeast Telephone Co. of Wisconsin, LLC, 525 Junction Road, Madison WI 53717; Southeastern Indiana Rural Telephone Cooperative Inc., 14005 Highway 50, Dillsboro IN 47018; Southern Kansas Telephone Company, Inc., 112 South Lee, Clearwater KS 67026; Southern Montana Tel. Co., Wisdom MT ; Southern New England Tel., Washington DC ; Southwest Arkansas Telephone Cooperative, Inc., 2601 East Street, Texarkana AR 71854; Southwest Oklahoma Telephone Company, 211 N. Broadway, Duke OK 73532; Southwest Tel. Exch. Inc., Truro IA ; Southwest Texas Tel. Co., Rock Springs TX ; Southwest Texas Tel. Co., Rocksprings TX ; Southwestern Bell, Washington, D.C. ; Southwestern Tel. Co., Madison WI ; Spectra Communications Group, LLC, Monroe LA ; Spring Grove Cooperative Telephone Company, 166 West Main Street, Spring Grove MN 55974; Spring Valley Telephone Company, Inc., South 131 McKay Ave., Spring Valley WI 54767; Springport Telephone Company, 400 East Main, Springport MI 49284; Springville Coop. Tel. Assn. Inc., Springville IA ; Sprint-Florida, Incorporated, P.O. Box 5000, 555 Lake Border Dr., Altamonte Springs FL 32703; Spruce Knob Seneca Rocks Telephone, Inc., US Route 33, Riverton WV 26814; SRT Communications Inc., 3615 North Broadway, Minot ND 58701; St. John Tel. Co., St. John WA ; St. Paul Coop. Tel. Assn., St. Paul OR ; St. Stephen Tel. Co., Knoxville TN ; Standish Tel. Co., South Portland ME ; Stanton Telecom Inc., Stanton NE ; Star Telephone Company, Inc., 7266 Tom Dr., Suite 200, Baton Rouge LA 70806; Star Telephone Membership Corporation, 3900 US Highway 421, North Clinton NC 28329; Starbuck Telephone Company, 113 West Fifth St., Clara City MN

56222; State Long Distance Tel. Co., Elkhorn WI ; State Tel. Co., Cocksackie NY ; Stayton Cooperative Telephone Company, 475 N Second Ave., Stayton OR 97383; Steelville Telephone Exchange, Inc., 61 E. Hwy 8, Steelville MO 65565; Stelle Tel. Co., Stelle IL ; Stockbridge & Sherwood Telephone Company, 525 Junction Road, Madison WI 53717; Stockholm-Strandburg Tel. Co., Clear Lake SD ; Stoneham Coop. Tel. Co., Stoneham CO ; Stoutland Telephone Company, 525 Junction Road, Madison WI 53717; Strasburg Telephone Company, 525 Junction Road, Madison WI 53717; Stratford Mutual Telephone Company, 1001 Tennyson Avenue, Stratford IA 50249; Sugar Valley Tel. Co., Northfield VT ; Sully Tel. Assn., IA ; Summit Tel., Fairbanks AK ; Sunflower Tel. Co., Inc., Dodge City KS ; Sunman Telecommunications Corporation, Sunman IN ; Superior Tel. Coop., Superior IA ; SureWest Telephone, Roseville CA ; Surry Telephone Membership Corp., 819 East Atkins St., Dobson NC 27017; Swayzee Tel. Co. Inc., Swayzee IN ; Sweetser Rural Tel. Co. Inc., Sweetser IN ; Swisher Tel. Co., Swisher IA ; Sycamore Tel. Co., Sycamore OH ; Table Top Telephone Company, Ajo AZ ; Taconic Tel. Corp., South Portland ME ; Tatum Tel. Co., Orange Park FL ; Taylor Telephone Cooperative, Incorporated, 9798 Interstate 20 N., Merkel TX 79536; Tel Service Co., Wapakoneta OH ; Telephone USA of Wisconsin, LLC, Monroe LA ; Tellico Tel. Co. Inc., Knoxville TN ; Templeton Tel. Co., Templeton IA ; Tenino Telephone Company, 225 Central Avenue, West Tenino WA 98589; Tennessee Tel. Co., Knoxville TN ; Tenney Tel. Co., Madison WI ; Terral Telephone Company, 6100 N. Robinson, Oklahoma City OK 73118; Terril Telephone Cooperative, Terril IA ; Texas Windstream, Inc., Little Rock AR ;



Thacker-Grigsby Telephone Company, Incorporated, 60 Communications Lane, Hindman KY 41822; Three River Telco, Lynch NE ; TIDEWATER TELECOM INC., 133 BACK MEADOW ROAD, NOBLEBORO ME 04555; Tipton Tel. Co. Inc., Roachdale IN ; Titonka Tel. Co., Burt IA ; Titonka Tel. Co., Titonka IA ; Tohono O'Odham Utility Authority, Sells AZ ; Toledo Telephone Co., Inc., 116 S. Second St., Toledo WA 98591; Tonica Tel. Co., Tonica IL ; Topsham Telephone Company, Inc., 113 Fairgrounds Drive East, Corinth VT 05040; Totah Communications, Inc., 101 W. Ochelata Street, Ochelata OK 74051; Township Tel. Co. Inc., Northfield VT ; Trans-Cascades Tel. Co., Estacada OR ; Trenton Telephone Company, 183 First Street, Trenton GA 30752; Triangle Telephone Cooperative Association, Inc., 2121 Highway #2 N.W., Havre MT 59501; Tri-County Communications Cooperative, Inc., Strum WI ; Tri-County Tel. Assn. Inc., Basin WY ; Tri-County Tel. Assn. Inc., Council Grove KS ; Tri-County Tel. Co. Inc., Everton AR ; Tri-County Tel. Co. Inc., Roachdale IN ; Tri-County Tel. Membership Corp., Belhaven NC ; Tri-County Telcom, Inc., Strum WI ; Trumansburg Telephone Company, Inc., Phelps NY ; Tularosa Basin Telephone Company, Inc., Tularosa NM ; Turtle Mountain Communications, Inc., Langdon ND ; Twin Lakes Telephone Cooperative Corporation, 201 West Gore Ave., Gainesboro TN 38562; Twin Valley Telephone, Inc., 22 Spruce Street, Miltonvale KS 67466; Twin Valley-Ulen Telephone Company C/O Arvig Enterprises, 150 Second Street, S. W., Perham MN 56573; UBTA-UBET Communications Inc., Roosevelt UT ; Union River Telephone Company, 126 Old Airline Road, Aurora ME 04408; Union Springs Tel. Co. Inc., Montgomery AL ; Union Tel. Co., Dell

Rapids SD ; Union Tel. Co., Farmington NH ; Union Tel. Co., Mountain View WY  
 ; Union Tel. Co., Plainfield WI ; United Farmers Tel. Co., Everly IA ; United Tel.  
 Co. Inc., Ardmore TN ; United Tel. Co. of Indiana Inc., Overland Park KS ;  
 United Tel. Co. of Kansas, Overland Park KS ; United Tel. Co. of New Jersey  
 ,Overland Park KS ; United Tel. Co. of Ohio, Overland Park KS ; United Tel. Co.  
 of Pennsylvania, Overland Park KS ; United Tel. Co. of the Carolinas, Overland  
 Park KS ; United Tel. Co. of the West, Overland Park KS ; United Telephone –  
 Northwest, Overland Park KS ; United Telephone – Southeast, Overland Park  
 KS ; United Telephone Association. Inc., Dodge City KS ; United Telephone  
 Company of New Jersey, Inc., 6860 West 115th Street ,MS; United Telephone  
 Company of Texas, Inc., 5454 West 110th Street, Overland Park KS 66211;  
 United Telephone Mutual Aid Corporation, 411 7th Ave., Langdon ND 58249;  
 United Utilities, Inc., 5450 A Street, Anchorage AK 99518; UNITEL, Inc., 129  
 Main St., Unity ME 04988; Universal Communications of Allison, Inc., Dumont IA  
 ; Upper Peninsula Telephone Company, 397 U. S. 41, North Carney MI 49812;  
 Upsala Coop. Tel. Assn., Upsala MN ; UTELCO, LLC, 525 Junction Road,  
 Madison WI 53717; Valley Tel. Co., Underwood MN ; Valley Telecommunications  
 Cooperative Association, Inc., 102 Main Street, South Herreid SD 57632; Valley  
 Telephone Co., LLC, West Point GA ; Valley Telephone Cooperative, Inc., 480  
 South 6th Street, Raymondville TX 78580; Valley Telephone Cooperative, Inc.,  
 752 E. Maley Street, Willcox AZ 85644; Valliant Telephone Company, 100 E.  
 Wilson Street, Valliant OK 74764; Valor Telecomm of TX, LP-NM#1 dba  
 Windstream Comm SW, Little Rock AR ; Valor Telecomm of TX, LP-NM#2 dba

Windstream Comm SW, Little Rock AR ; Valor Telecomm of TX, LP-OK dba Windstream Communications SW, Little Rock AR ; Valor Telecomm of TX, LP-TX#1dba Windstream Comm SW, Little Rock AR ; Van Buren Tel. Co. Inc., Keosauqua IA ; Van Horne Coop. Tel. Co., Van Horne IA ; Vanlue Tel. Co., Knoxville TN ; Vaughnsville Tel. Co. Inc., Vaughnsville OH ; Ventura Tel. Co. Inc., Clear Lake IA ; Venture Communications Cooperative, 218 Commerical Ave., SE Highmore SD 57345; Venus Tel. Corp., Venus PA ; Verizon California Inc.-CA (GTE), Irving TX ; Verizon California, Inc. – AZ, Irving TX ; Verizon Delaware Inc., Irving TX ; Verizon Florida Inc., Irving TX ; Verizon Maryland Inc., Irving TX ; Verizon New England Inc., Irving TX ; Verizon New Jersey Inc., Irving TX ; Verizon New York Inc., Irving TX ; Verizon North Inc. - IL (Contel), Irving TX ; Verizon North Inc. – IL, Irving TX ; Verizon North Inc. - IN (Alltel), Irving TX ; Verizon North Inc. - IN (Contel), Irving TX ; Verizon North Inc. - IN Irving, TX ; Verizon North Inc. - MI Irving, TX ; Verizon North Inc. - OH Irving, TX ; Verizon North Inc. - WI Irving, TX ; Verizon North Inc.- PA (Quaker State), Irving TX ; Verizon North Inc.-MI (Alltel), Irving TX ; Verizon North Inc.-PA (Contel), Irving TX ; Verizon North Inc.-PA, Irving TX ; Verizon Northwest Inc., Irving TX ; Verizon Northwest Inc.-WA, Irving TX ; Verizon Pennsylvania Inc., Irving TX ; Verizon South Inc. - IL (Alltel), Irving TX ; Verizon South Inc., Irving TX ; Verizon South Inc.-VA (Contel), Irving TX ; Verizon South, Inc. - NC (Contel), Irving TX ; Verizon South, Inc. - SC (Contel), Irving TX ; Verizon Virginia Inc., Irving TX ; Verizon Washington, DC Inc., Irving TX ; Verizon West Coast Inc., Irving TX ; Verizon West Virginia Inc., Irving TX ; Vermont Telephone Co., Inc., Springfield

VT ; Vernon Tel. Co. Inc., Northfield VT ; Vernon Telephone Cooperative, 103 N. Main Street, Westby WI 54667; Villisca Farmers Tel. Co., Villisca IA ; Viola Home Tel. Co., Viola IL ; Virgin Islands Tel. Corp. dba Innovative Telephone, St. Thomas VI ; Virginia Telephone Company, Knoxville TN ; Vivian Telephone Company, 415 Crown St., Wall SD 57790; Volcano Tel. Co., Pine Grove CA ; Volcano Telephone Company, 20000 E. Highway 88, Pine Grove CA 95665; Wabash Mutual Tel. Co., Celina OH ; Wabash Telephone Cooperative Inc., 210 Church St., Louisville IL 62858; Waitsfield-Fayston Telephone Co., Inc., Route 100, Waitsfield VT 05673; Waldron Telephone Company, 115 South Main, Waldron MI 49288; Walnut Hill Tel. Co., Orange Park FL ; Walnut Tel. Co., Walnut IA ; Wamego Telephone Company, Inc., 1009 Lincoln Avenue, Wamego KS 66547; War Acquisition Corp.dba War Telephone Company, New Gloucester ME ; Warren Telephone Company, Northfield VT ; Warwick Valley Tel. Co., Warwick NY ; Washington County Rural Telephone Cooperative Inc., 105 East Railroad Street, Pekin IN 47165; Waunakee Telephone Company, LLC, 525 Junction Road, Madison WI 53717; Wauneta Telephone Co., 607 Chief Street, Benkelman NE 69021; Waverly Hall Telephone, L.L.C., 7457 Highway 208, Waverly Hall GA 31831; Webb-Dickens Telephone Corporation, 339 First Avenue, NE, Sioux Center IA 51250; Webster-Calhoun Cooperative Telephone Association, 1006 Beek Street, Gowrie IA 50543; Wellman Co-Operative Telephone Association, 305 8th Ave., Wellman IA 52356; West Carolina Rural Telephone Cooperative, Inc., 229 Highway 28 By-Pass, Abbeville SC 29620; West Central Telephone Association, 308 Frontage Rd., Sebeka MN 56477;

West Iowa Tel. Co., Remsen IA ; West Kentucky Rural Telephone Cooperative Corporation, Inc., 237 North 8th St., Mayfield KY 42066; West Liberty Tel. Co., West Liberty IA ; West Penobscot Tel & Tel Co., Northfield VT ; West Plains Telecommunications Inc., Muleshoe TX ; West Point Tel. Co. Inc., Roachdale IN ; West River Cooperative Tel. Co., Bison SD ; West River Telecommunications Cooperative, 101 West Main, Hazen ND 58545; West River Telecommunications Cooperative, Hazen ND ; West Side Telephone Company, Morgantown WV ; West Tennessee Tel. Co. Inc., Monroe LA ; West Texas Rural Telephone Cooperative, Inc., 3425 U S Highway 395, Hereford TX 79045; West Wisconsin Telcom Cooperative, Inc., E4528 Country Rd. C, Downsville WI 54735; Western Iowa Telephone Association, 202 Cedar, Lawton IA 51030; Western New Mexico Telephone Company, Inc., 314 West Yankee Street, Silver City NM 88062; Western Tel. Co., New Ulm MN ; Western Telephone Company, Faulkton SD ; Western Wahkiakum County Telephone Company, 19 Miller Point Road, Rosburg WA 98643; Wes-Tex Telephone Cooperative, Inc., 1500 West Business 20, Stanton TX 79782; Westgate Communications LLC dba WeavTel, Chelan WA ; Westphalia Tel. Co., Lansing MI ; Westside Independent Telephone Company, 112 East Main, Breda IA 51436; Wheat State Telephone, Inc., 106 W. 1st Street ,Udall KS 67146; Whidbey Tel. Co., Langley WA ; Wiggins Tel. Assn., Wiggins CO ; Wikstrom Telephone Company, Incorporated, 212 S. Main Street, Karlstad MN 56732; Wilderness Valley Telephone Company, Inc., Wawina MN ; Wilkes Telephone and Electric Company, 11 Court Street, Washington GA 30673; Wilkes Telephone Membership Corp., 1400 River Street, Wilkesboro NC

28697; Willard Tel. Co., Merino CO ; Williston Tel. Co., Knoxville TN ; Wilson Telephone Company, Inc., 2504 Avenue D, Wilson KS 67490; Wilton Tel. Co., Northfield VT ; Wilton Tel. Co., Wilton IA ; Windstream Accucomm Telecommunications, Inc., Little Rock AR ; Windstream Alabama, Inc., Little Rock AR ; Windstream Arkansas, Inc., Little Rock AR ; Windstream Communications Kerrville, L.P., Little Rock AR ; Windstream Concord Telephone, Inc., Raleigh NC ; Windstream Florida, Inc., Little Rock AR ; Windstream Georgia Communications Corp., Little Rock AR ; Windstream Georgia Telephone, Inc., Little Rock AR ; Windstream Georgia, Inc., Little Rock AR ; Windstream Kentucky East, Inc.-Lexington, Little Rock AR ; Windstream Kentucky East, Inc.-London, Little Rock AR ; Windstream Kentucky West, Inc., Little Rock AR ; Windstream Mississippi, Inc., Little Rock AR ; Windstream Missouri, Inc., Little Rock AR ; Windstream Nebraska, Inc., Little Rock AR ; Windstream New York, Inc.-Fulton, Little Rock AR ; Windstream New York, Inc.-Jamestown, Little Rock AR ; Windstream New York, Inc.-Red Jacket, Little Rock AR ; Windstream North Carolina, Inc., Little Rock AR ; Windstream Ohio, Inc., Little Rock AR ; Windstream Oklahoma, Inc., Little Rock AR ; Windstream Pennsylvania, Inc., Little Rock AR ; Windstream South Carolina, Inc., Little Rock AR ; Windstream Standard, Inc., Little Rock AR ; Windstream Sugar Land, Inc., Little Rock AR ; Windstream Western Reserve, Inc., Little Rock AR ; Winn Telephone Company, 2766 W. Blanchard Rd., Winn MI 48896; Winnebago Cooperative Telephone Association, 704 East Main Street, Lake Mills IA 50450; Winsted Tel. Co., Madison WI ; Winterhaven Telephone Company, 525 Junction

Road, Madison WI 53717; Winthrop Telephone Company, 318 Second Avenue, E. Franklin MN 55333; Wisconsin Bell Inc., Washington, D.C. ; Wittenberg Tel. Co., Wittenberg WI ; Wolverine Tel. Co., Roachdale IN ; Wolverton Telephone Company, Park River ND ; Wood County Tel. Co. Wis., Rapids WI ; Woodbury Tel. Co., Woodbury CT ; Woodhull Telephone Company, Woodhull IL ; Woodstock Tel. Co. Slayton MN ; Woolstock Mutual Tel. Assn. Woolstock IA ; Wyandotte Tel. Co., Madison WI ; Wyoming Mutual Tel. Co., Wyoming IA ; XIT Rural Telephone Cooperative, Inc., 12324 U.S. Highway 87, Dalhart TX 79022; Yadkin Valley Tel. Membership Corp., Yadkinville NC ; Yates City Tel. Co., Dodge City KS ; YCOM Networks, Inc., Ellensburg WA; Yelcot Telephone Company, 207 East 4th Street, Mountain Home AR 72653; Yeoman Telephone Company Inc., 196 South Goslee Street, Yeoman IN 47997; Yukon Tel. Co. Inc., Wasilla AK; Yukon-Waltz Tel. Co., Yukon PA ; Zenda Tel. Co. Inc., Zenda KS; Zumbrota Tel. Co., Zumbrota MN. Said Defendants will also hereinafter be collectively referred to as the "Depreciation Defendants". All of these Depreciation Defendants are NECA Member Companies, hereinafter also collectively referred to as "Defendant Member Companies."

11. These Defendant Member Companies are a conglomeration of approximately 1400 rural telephone companies, operating independently from one another, for profit. NECA is a non-profit entity established by the FCC to collect, verify and consolidate member's actual and forecasted financial and operating information. This consolidated information is used to prepare tariff filings for the FCC's approval. These tariffs establish the prices that member

companies may charge for their interstate access service. NECA also administers the monthly settlement process where member companies report their operating revenues and expenses. The Member Companies either pay into, or receive, money from the pool, depending on whether their earnings for the month were more or less than the 11.25% FCC authorized after-tax rate of return on their investment in operating assets. Much of this information is also used for the member companies' application for Federal funds from the Universal Service Fund (hereinafter "USF") to subsidize their high cost of rural operations. has a medical school which delivers medical services and performs research and is a grantee or recipient of federal money provided pursuant to the grants herein at issue.

12. The RTB accumulated nearly \$2 Billion Dollars in profits over its life. President Bush signed approval to dissolve the RTB in November 2005. Approximately \$400 million dollars went to the United States Treasury because some of the initial funding for the RTB was derived from taxpayer funds. The other \$1.4 Billion Dollars was earmarked to redeem stock. Borrowers were required to purchase bank stock equal to 5% of any loan that they took from the RTB. Over the years of operations, the banks earnings were distributed in cash or stock dividends. At the point of dissolution companies owned about twelve times the number of shares that they purchased. At dissolution, all shares were redeemed at \$1.00.

13. The Defendant Member Companies are common carriers as defined in § 153(1) of the Federal Communications Act of 1934 (the "Act"). As



such, they are subject to regulation by the Federal Communications Commission (“FCC”) under the Act. These Defendant Member Companies are rate-of-return Incumbent Local Exchange Carriers and members of the NECA.

### **RTB False Claim**

14. The RTB was established by the Federal Government in 1972 to provide a source of financing for rural telephone companies such as ATC. The capital structure of the Bank consisted of three classes of stock, providing for a mix of Federal Government and private ownership. Class A stock was issued by the Bank in exchange for approximately \$600 million of capital provided by the Federal Government as “seed” money, with which the Bank began its lending operations. The Bank paid an annual dividend of 2% on Class A stock. Class B stock was issued by the Bank to its borrowers, who were required to invest in Class B stock in an amount equal to 5% of the value of their loans (“Class B Equity Shares”). Class B stock did not earn a cash dividend, but Bank borrowers received additional shares of Class B stock in lieu of cash dividends (“Class B Patronage Shares”). Class B stock could not be redeemed or retired. Class C stock was available for purchase by Bank borrowers, entities eligible to borrow from the Bank, and by organizations controlled by Bank borrowers. Class C stock could also be acquired through the conversion of Class B stock after repayment of the loans associated with the Class B stock. Class C stock earned an annual cash dividend at a rate determined by the Bank’s Board of Directors.

15. The RTB Defendants each borrowed money from the Bank and became Class B (and in some cases Class C) stockholders. The RTB

Defendants' 5% investments in Class B Equity Shares were included in the ratebase. Said RTB Defendants received 11.25% return on that investment from the ratepayers for each year that they owned Class B Equity Shares.

16. The FCC sanctioned this arrangement in FCC 89-30, adopted on January 30, 1989, but made clear that "any profit realized from the sale of the stock or from dividends should be included in Account 7160, Other Operating Gains and Losses, and thereby serve to benefit ratepayers." Thus, any profits or appreciation realized on the Class B or Class C shares properly belong to Member Companies' ratepayers, not the Member Companies themselves. Many, if not all Member Companies, did not record the dividend income in account 7160 in the year that they received it, but instead recorded a negative asset. Consequently, the 2006 \$1.4B cash redemption was largely unreported dividend income. After realizing that the dividends has not been reported, NECA decided to allow the owners to keep the cash rather than consult with the FCC on how to now amortize the income such that ratepayers actually did take the benefit. The FCC has clear authority over 30% of the \$1.4B, if not all of it, since it was earned by a federal agency.

17. As originally established, the Bank was intended to be privatized by retiring all of the Class A stock in 1985. However, in the FY2006 Budget, the Bush Administration abandoned the gradual process privatizing the Bank in favor of its liquidation, in order to "avoid[ ] the privatization of a bank that will either fail or need continued Government support to remain in operation." See The Budget for Fiscal Year 2006 at p. 67. The liquidation process resulted in cash payments

to the Bank's stockholders, as follows. In 2006, all of the Class A stock was redeemed at par value (i.e. \$1.00 per share). Also in 2006, the Bank redeemed all of the Class B and Class C stock at par (i.e. \$1.00 per Class B share and \$1,000.00 per Class C share), by paying the 737 private shareholders of the Bank (including Defendant) in excess of \$1.43 billion. On November 13, 2007, the Bank paid out an additional approximately \$39.69 million to Class A (Federal Government) and Class B (private) shareholders, representing their share of the Bank's surpluses and contingency reserves remaining after payment of all liabilities and retirement of all classes of stock at par. This final payment was approximately 4.435 cents per share of Class A Stock and Class B stock.

18. The liquidation of the Bank resulted in substantial cash payments to the RTB Defendants. However, as alleged above, those payments belonged to those companies' ratepayers. Two states, after discovering the same, ordered the money refunded to ratepayers either through direct cash payments or credits to their bills. Had the cash been properly recorded as operating income, about \$400 million dollars of it would have directly reduced the interstate access revenue requirement. A significant portion of the interstate access revenue requirement is provided by USF. The claim on USF could have been reduced by some or all of the \$400M.

19. The FCC had very specific rules for the RTB and specified the account number where any profits from dividends or gain was to be recorded. It was to be recorded each year. The importance of that rule is that it gave any profit to the ratepayers because they ultimately bore the ownership burden. The

specified accounting reduced rates by the amount of this profit. NECA discovered that the RTB had never reported the dividends as income and so at dissolution, there was an additional hundreds of millions of accumulated and unreported wealth, related to interstate operations.

20. In 2006, the Relator sent out accounting illustrations of what had happened and shortly thereafter there was a large conference call that included at least one board member, but probably upwards of thirty NECA employees. Everyone agreed that was how the accounting had been done. The Relator reiterated his accounting illustrations and informed those present on the teleconference call that the \$1 Billion Dollars must now be reported. The member companies did not want to give it to the ratepayers and protested. The sole Board Member on the call made proposals on how the Defendant Member Companies might avoid reporting the same.

21. Eventually by letter, NECA instructed the Defendant Member Companies members not to use the FCC prescribed account and did not provide the FCC a copy of the instruction letter. So the shareholders (a.k.a. the Defendant Member Companies), not the ratepayers got the money. The Relator protested, urging NECA to go to the FCC; he refused to participate in developing the instruction. The Relator documented his rationale as to why the instruction was wrong in e-mails and in meetings.

22. These companies are under the joint jurisdiction of the FCC and state public utilities. The use of the loan proceeds was not limited to portion

under the FCC's jurisdiction, so it is not clear whether the FCC rules apply to all of it or just their jurisdiction percent of 20% to 30%.

23. NECA never again discussed this issue with the Relator until November of 2007 – the month when the bank finalized its dissolution and distributed another \$40 Million Dollars to the Defendant Member Companies. The Relator's supervisor ordered him to organize the planning of this final distribution. She proposed hiding the income.

24. Under FCC tariffs, long distance companies pay rural companies an **access charge** to pick up or deliver a long distance call. The **access charge** is based on the *actual investment costs, expenses, taxes and the 11.25% return on investment for the portion of the facilities used for log distance. This makes up the **revenue requirement***. In this way, the long distance company is a customer of the rural company and the access charges are an expense of the long distance company.

25. After the 1996 Telecommunications Act much of the support to rural telephone companies transitioned from what the FCC called **implicit** support to **explicit** support. Prior to 1996 rural companies were subsidized by higher long distance rates to customers and **access charges** to long distance service companies. The same was true for the support for those who had to spend more than the national average to run a facility to a rural home or business. This is **high cost loop support** and not all rural companies qualify, but all charge access and are entitled to high cost access support from the USF.

26. The explicit subsidy (entitlement) is paid from the USF. The USF is funded by a broad base assessment on telecommunications consumers and service providers. The USF beneficiaries are the rural telephone companies.

27. One important aspect is that the Defendant Member Companies qualify based on a revenue requirement short fall. If their customer billing and other regulated operating income does not cover the revenue requirement they are **entitled** to USF subsidy. RTB dividends were labeled regulated operating income (in account 7160). If the Defendant Member Companies reported the RTB windfall for subsidy eligibility their revenue requirement short fall would be less, the USF payout would payout less and the assessment would be less. The assessment rate for USF had been increased several times. It was raised to 11.3% in 2007. Similarly the correct depreciation and deferred tax would reduce the revenue requirement short fall. As a result of this explicit subsidy and broad base funding assessment, the ratepayer no longer was funding the Defendant Member Company operations.

28. The failure of the Defendant Member Companies to report the dividends and RTB dissolution income caused those companies to submit inaccurate rate information and hence begat fraudulent draws against the USF, The same were repeated False Claims against the Federal Government, each and every time NECA filed for said Defendant Member Companies' rates. In this way, the Defendant Member Companies bilked hundreds of millions of dollars in subsidies directly from the USF that were wholly based on false information.

29. It is also alleged that non-NECA Defendant Member Companies also mistreated the RTB dissolution in their accounting, creating improper draws on the USF in the form of subsidies.

### **Depreciation False Claims**

30. If Defendant Member Company expenses are accepted by NECA they are usually accepted by the FCC. In the regulated pooling process, **inflated depreciation is instant cash**. The higher the depreciation, then the higher above the national average the costs are.

31. A secondary impact of inflated depreciation is that cumulative deferred income taxes (hereinafter "ADIT"), from the use of accelerated tax depreciation, are reduced. Smaller ADIT means a bigger rate base. The higher the rate base, the higher the 11.25% after tax. ADIT from accelerated depreciation is non-investor supplied capital, or cost-free-capital. The Federal Government, through the Internal Revenue Code postpones tax payments for years. In doing so, the Code provides non-investor capital or cost free capital. It was concern over the deferred tax levels that caused NECA to look at how companies were calculating depreciation.

32. The formula to calculate each year's deferred tax is the tax depreciation *minus* book or regulatory depreciation *multiplied* by the income tax rate (generally 34%). Since tax depreciation is calculated by vintage (the year the asset went into service), the regulated straight line on the vintage tax cost must be calculated. The deferred tax is the difference between the actual tax liability using accelerated depreciation and what it would have been if straight line

had been use for tax purposes. Over the service life of the asset, the deferred tax builds to a maximum and then reverses and is zero at the end of the service life. IRS and FCC rules require this cost-free-capital to amortized over that asset's service life.

33. The FCC rules are clear on how to calculate depreciation, deferred tax and the rate base. There is a specified depreciation formula in those rules and a specific rule that says vintage account records have to be maintained for deferred taxes. The Internal Revenue Code has a specific section applicable to accelerated depreciation of regulated assets to ensure that tax incentives to invest in new equipment are shared with the ratepayers over the life of the equipment. Accelerated depreciation postpones paying taxes and is considered an interest free loan. If a particular company's situation was that tax accelerated did not postpone taxes, then they would use regulated depreciation for tax. To do otherwise would be to prepay taxes and charge the ratepayer more, which was clearly not the intent of Congress when it wrote the special section of the Internal Revenue Code. Compliance with these very specific rules is necessary to be eligible to use accelerated depreciation.

34. At NECA, field staff began to see negative deferred tax from some of the Depreciation Defendants. When the Relator investigated, he found that there were no records and depreciation was not being calculated as prescribed by the FCC. Internal auditing reported that deferred taxes were only about 3% of the total original cost of assets. There were also many companies with negative deferred taxes. Comparative analysis, visits to companies and accountants,



modeling and recalculation of a small number of companies indicated the cause of the lower than expected deferred tax was likely regulated straight-line depreciation methods. The depreciable original cost of assets for the NECA pool is more than \$30 Billion Dollars. A small margin of error could generate hundreds of millions of incorrect depreciation. That in turn would reduce deferred taxes.

35. The Relator provided a new instruction that cited the rules and explained the process. Additionally, and in conjunction with a field office director, he also developed and conducted training courses and made presentations to all of the field offices. Notwithstanding the same, there was still little compliance, if at all by the Defendant Member Companies.

36. Under IRS rules accelerated depreciation can be used for regulated assets, only if certain conditions are met which include not generating a negative deferred tax. Negative deferred taxes and lack of required records is an indication that a company is not meeting the requirements of the Code or the FCC.

37. Internal Auditing estimated that deferred taxes properly calculated to could be 6% to 7% of the original cost of equipment. Deprecation is not only used to set telephone rates, but it is also used in the application for multiple USF subsidies, hence the resultant False Claims U.S.

38. When NECA became concerned about the depreciation issue it planned a presentation to illustrate the correct method and compare it to the incorrect method in use by many Depreciation Defendants at the annual meeting

of the NECA Member Companies and their accountants. The presentation was disrupted by an individual who objected. NECA management appointed her to lead an ad hoc group of industry experts to do their own investigation. The Relator was appointed as the NECA interface with the group.

39. Ultimately, the group confirmed that the FCC method was not being utilized and the records were not being maintained. They illustrated the method they believed was used by the industry and had been for twenty-some years. Accordingly, they demonstrated through examples how the cost of an asset did not get spread over the entire life of an asset and therefore could be more accelerated thus creating a negative deferred tax. It is referred to as the “mass-asset” method. They demanded that NECA allow this practice to continue. When the Relator rejected their proposal recognizing that it is misstated net income, and likely violated the Internal Revenue Code, he was warned of “dire consequences” if his opinion was ever disseminated outside of the NECA realm.

40. Ultimately, the industry expert team was dissolved and a general letter sent out reminding companies of their obligation to follow the rules. NECA next instructed companies to zero out negative balances. The Relator cautioned them that was not a proper accounting method and the FCC would not agree. About one-year later NECA began discussing negative deferred taxes with the FCC, but not mass-asset depreciation. NECA management instructed companies that the FCC did not agree with the zeroing of negatives or that their rules automatically precluded a negative from adding to the rate base, but made no claim about the legitimacy of any “negative” or how it would be substantiated.

41. NECA has been careful not to expose mass-asset depreciation to the FCC. The ad hoc industry expert proposal was attached to a request for a Declaratory Ruling by a consulting firm who wanted the FCC to rule on allowing negatives. NECA said it violated the non-disclosure agreements of the Cost Issues Task Group, under which the ad hoc group was formed, and had it withdrawn. The Declaratory Ruling request was withdrawn after a meeting at the FCC with two NECA staff and representatives from the consulting firm. The Relator helped an Executive Director prepare for that meeting and suggested citing a 2002 FCC Order to Nevada Bell rejecting their calculation of a negative deferred tax as an anomaly. **It was rejected for fear that the mass-asset depreciation fraud would be exposed.** The Relator was told by his superiors that the FCC allowed the consulting firm's negatives and as a result, NECA has taken the position that negatives are allowed as an addition to the rate base.

42. As a result of this depreciation method, the Defendant Member Companies are fraudulently drawing inflated USF subsidies, and hence repeatedly making false claims against the Federal Government. The failure of the Depreciation Defendants to properly account for mass asset depreciation caused those companies to submit inaccurate rate information and hence begat fraudulent draws against the USF. The same were repeated False Claims against the Federal Government, each and every time NECA filed for said Depreciation Defendants' rates. In this way, the Depreciation Defendants bilked hundreds of millions of dollars in subsidies directly from the USF that were wholly based on fictitious information.

**FIRST COUNT – RTB FALSE CLAIMS – RTB DEFENDANTS**

43. The Relator re-alleges and incorporates the allegations of paragraphs 1–42 as if fully set forth herein.

44. As aforementioned, during the course of his employment, The Relator learned that the RTB Defendants, through NECA's guidance, hatched a plan to improperly account for the RTB dissolution monies, therefore ultimately caused fraudulent draws on the USF.

45. From the time that the Relator discovered this malfeasance in 2006, he repeatedly attempted to coax his superiors and the NECA Board Members to rescind their fraudulent plans – but to no avail.

46. By not following FCC accounting rules for these transactions, these RTB Defendants have under-reported their revenues and overstated their expenses and have perpetrated a fraud by filing rates and taking subsidies from the USF as a result of repeated False Claims.

47. After NECA discovered these rule violations, in 2006, they covered them up at the insistence of the Defendant Member Companies and their representatives, some of whom sit on the NECA Board of Directors.

48. Specifically, by collectively falsely misstating their earnings by failing to account for the RTB Dissolution, the Defendants knowingly misled the U.S. Government into giving them subsidies from the USF derived from knowingly fraudulent accounting practices and treatments.

49. This course of conduct violated the False Claims Act, 31 U.S.C. §§ 3729 et seq.

50. The U.S. Government, unaware of the falsity of the RTB Defendants claims and/or accounting misstatements, and in reliance on the accuracy thereof, awarded subsidies to the RTB Defendants from the USF – more subsidies than these Defendants would have been entitled to receive – causing the U.S. Government great damages.

WHEREFORE, the Relator respectfully requests this Court to enter judgment against defendants, as follows: (a) That the U.S. be awarded damages in the amount of three times the damages sustained by the U.S. because of the false claims and fraud alleged within this Complaint, as the Civil False Claims Act, 31 U.S.C. §§ 3729 et seq. provides; (b) That civil penalties of \$11,000 be imposed for each and every false claim that defendant presented to the U.S. and/or its grantees; (c) That pre- and post-judgment interest be awarded, along with reasonable attorneys' fees, costs, and expenses which the relator necessarily incurred in bringing and pressing this case; (d) That the Court grant permanent injunctive relief to prevent any recurrence of the False Claims Act for which redress is sought in this Complaint; (e) That the Relator be awarded the maximum amount allowed to her pursuant the False Claims Act; and (f) That this Court award such other and further relief as it deems proper.

**SECOND COUNT – DEPRECIATION FALSE CLAIMS –**  
**DEPRECIATION DEFENDANTS**

51. The Relator re-alleges and incorporates the allegations of paragraphs 1–50 as if fully set forth herein.

52. As aforementioned, during the course of his employment, The Relator learned that the Defendant Member Companies, through NECA's guidance, hatched a plan to improperly account for the depreciation of assets, therefore ultimately caused fraudulent draws on the USF.

53. From the time that the Relator discovered this malfeasance in 2006, he repeatedly attempted to coax his superiors and the NECA Board Members to rescind their fraudulent plans – but to no avail.

54. By not following FCC accounting rules for these transactions, these Depreciation Defendants have under-reported their revenues and overstated their expenses and have perpetrated a fraud by filing rates and taking subsidies from the USF as a result of repeated False Claims.

55. After NECA discovered these rule violations, in 2006, they covered them up at the insistence of the Defendant Member Companies and their representatives, some of whom sit on the NECA Board of Directors.

56. Specifically, by collectively falsely misstating their financials failing to properly depreciate assets, the Depreciation Defendants knowingly misled the U.S. Government into giving them subsidies from the USF derived from knowingly fraudulent accounting practices and treatments.

57. This course of conduct violated the False Claims Act, 31 U.S.C. §§ 3729 et seq.

58. The U.S. Government, unaware of the falsity of the Depreciation Defendants' claims and/or accounting misstatements, and in reliance on the accuracy thereof, awarded subsidies to the Depreciation Defendants from the USF – more subsidies than these Defendants would have been entitled to receive – causing the U.S. Government great damages.

WHEREFORE, the Relator respectfully requests this Court to enter judgment against defendants, as follows: (a) That the U.S. be awarded damages in the amount of three times the damages sustained by the U.S. because of the false claims and fraud alleged within this Complaint, as the Civil False Claims Act, 31 U.S.C. §§ 3729 et seq. provides; (b) That civil penalties of \$11,000 be imposed for each and every false claim that defendant presented to the U.S. and/or its grantees; (c) That pre- and post-judgment interest be awarded, along with reasonable attorneys' fees, costs, and expenses which the relator necessarily incurred in bringing and pressing this case; (d) That the Court grant permanent injunctive relief to prevent any recurrence of the False Claims Act for which redress is sought in this Complaint; (e) That the Relator be awarded the maximum amount allowed to her pursuant the False Claims Act; and (f) That this Court award such other and further relief as it deems proper.

**THIRD COUNT – CONSPIRACY TO SUBMIT FALSE CLAIMS –**  
**ALL DEFENDANTS**

59. Relator realleges and incorporates the allegations of paragraphs 1–58 as if fully set forth herein.

60. Defendants combined, conspired, and agreed together to defraud the United States by knowingly submitting false claims to the United States and to its grantees for the purpose of getting the false or fraudulent claims paid or allowed and committed the other overt acts set forth above in furtherance of that conspiracy, all in violation of 31 U.S.C. § 3729(a)(3), causing great damage to the United States.

WHEREFORE, the Relator respectfully requests this Court to enter judgment against defendants, as follows: (a) That the U.S. be awarded damages in the amount of three times the damages sustained by the U.S. because of the false claims and fraud alleged within this Complaint, as the Civil False Claims Act, 31 U.S.C. §§ 3729 et seq. provides; (b) That civil penalties of \$11,000 be imposed for each and every false claim that defendant presented to the U.S. and/or its grantees; (c) That pre- and post-judgment interest be awarded, along with reasonable attorneys' fees, costs, and expenses which the relator necessarily incurred in bringing and pressing this case; (d) That the Court grant permanent injunctive relief to prevent any recurrence of the False Claims Act for which redress is sought in this Complaint; (e) That the Relator be awarded the maximum amount allowed to her pursuant the False Claims Act; and (f) That this Court award such other and further relief as it deems proper.



**DEMAND FOR JURY TRIAL**

Relator, on behalf of herself and the United States, demands a jury trial on all claims alleged herein.

**MORRIS, DOWNING & SHERRED, LLP**  
Attorneys for Relator

By: \_\_\_\_\_  
Daniel G.P. Marchese, Esq.

Dated: September 29, 2008